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FORTY-SECOND ANNUAL REPORT
of
STATE TAX COMMISSION
Division of
Department of Revenue & Taxation
State of Idaho

John V. Evans
Governor

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

1986

State of Idaho

STATE TAX COMMISSION

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

December 1, 1986

Honorable John V. Evans
Governor of Idaho
and
Members of the State Legislature

Gentlemen:

We are pleased to submit this 42nd Annual Report of the State Tax Commission, Department of Revenue and Taxation. It has been prepared in accordance with the provisions of Article 4, Section 17, of the Constitution of the State of Idaho, and Sections 63-513(27) and 63-3039, Idaho Code.

Most of the report is statistical in nature and highlights the department's revenue collections and assessment of property. Our use of graphs and charts hopefully will make the report more meaningful.

The report also highlights the department's organizational structure and administrative activities which reflect our continuing effort to carry out the following mission of the Department of Revenue and Taxation:

1. To administer all tax laws of the state of Idaho in a fair, impartial, and cost-effective manner.
2. To provide to the Legislature, the Governor, and the public accurate and objective information regarding taxation.
3. To issue timely decisions on tax appeals consistent with the laws of the state and the regulations of the department.
4. To centrally assess all operating property in the state in conformance with state law and department regulations.
5. To supervise the state ad valorem tax program to insure that its administration by county assessors is in conformance with state laws and Tax Commission regulations.

6. To act as the State Board of Equalization as required by the state constitution.

7. To accomplish the above under a management system capable of responding to changing requirements within the limits of available resources.

Respectfully submitted,

Larry G. Looney
LARRY G. LOONEY, Chairman

Carol M. Dick
CAROL M. DICK, Commissioner

Darwin L Young
DARWIN L. YOUNG, Commissioner

Morgan Munger
MORGAN MUNGER, Commissioner

LGL:0023M

FOREWORD

Due to the nature of the work and responsibilities of this division, most of this report is comprised of statistical data relating to auditing and collecting tax revenues and to the appraisal and assessment of the various categories of taxable property.

Some tax revenues are accounted for on a calendar year basis and others on a fiscal year basis, July 1 - June 30, whereas property tax and the assessment and valuations of the various categories of taxable property must be maintained on a calendar year basis to coincide with the accounting procedures prescribed by law for counties.

It is not possible to prepare a complete listing as to number, acres and estimated market value of property categories by abstract items for the calendar year in time for the next legislative session because the subsequent property assessment roll abstracts are not due until the 4th Monday of December.

Therefore, in prior years, we have prepared early in the following year a supplemental report which, when read together with the regular annual report, showed the total figures for any one abstract item and the grand total valuation for the state for the preceding calendar year.

We will not issue a supplement to this report. The supplemental information will be available at the State Tax Commission office.

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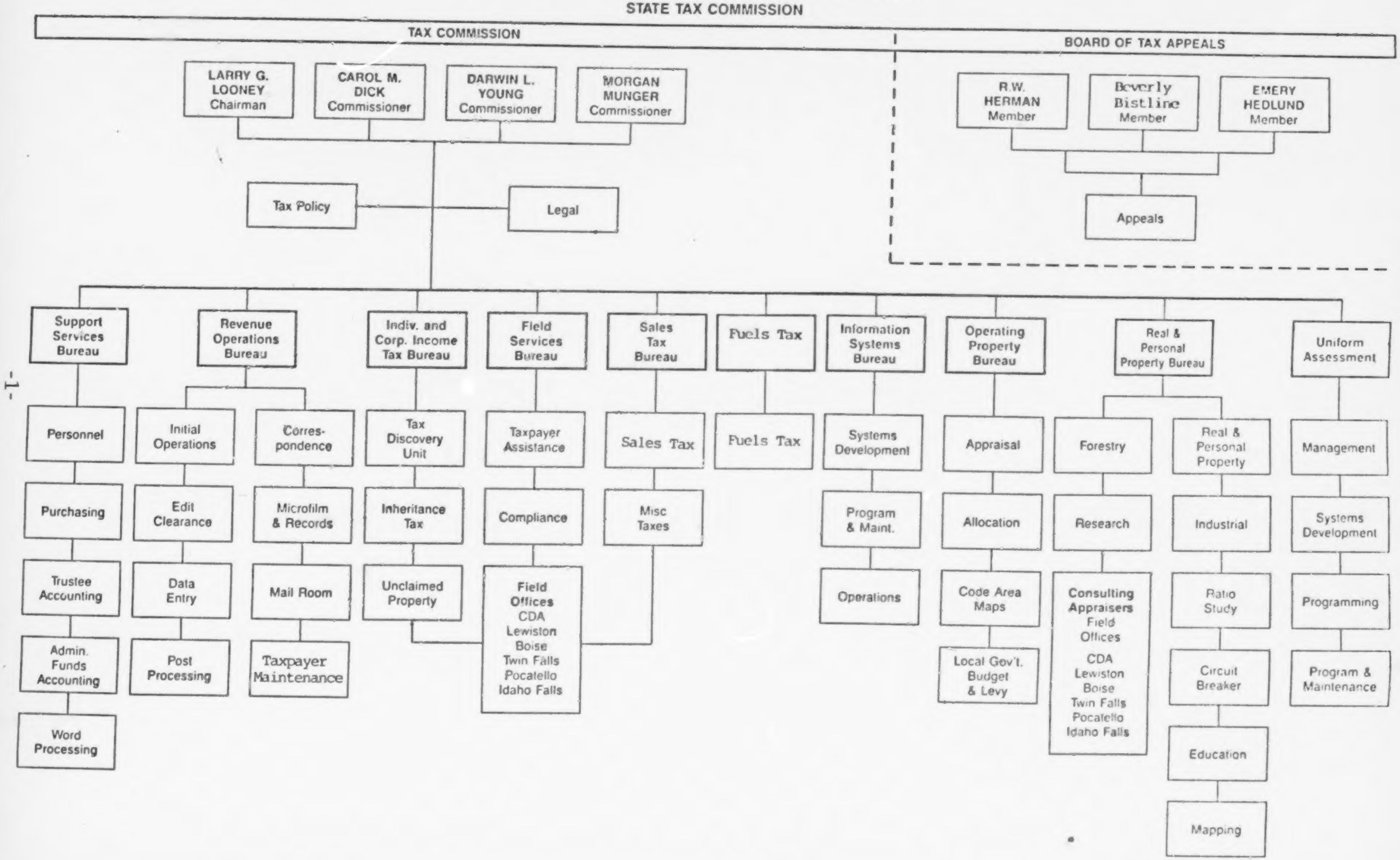
DEPARTMENT OF REVENUE AND TAXATION

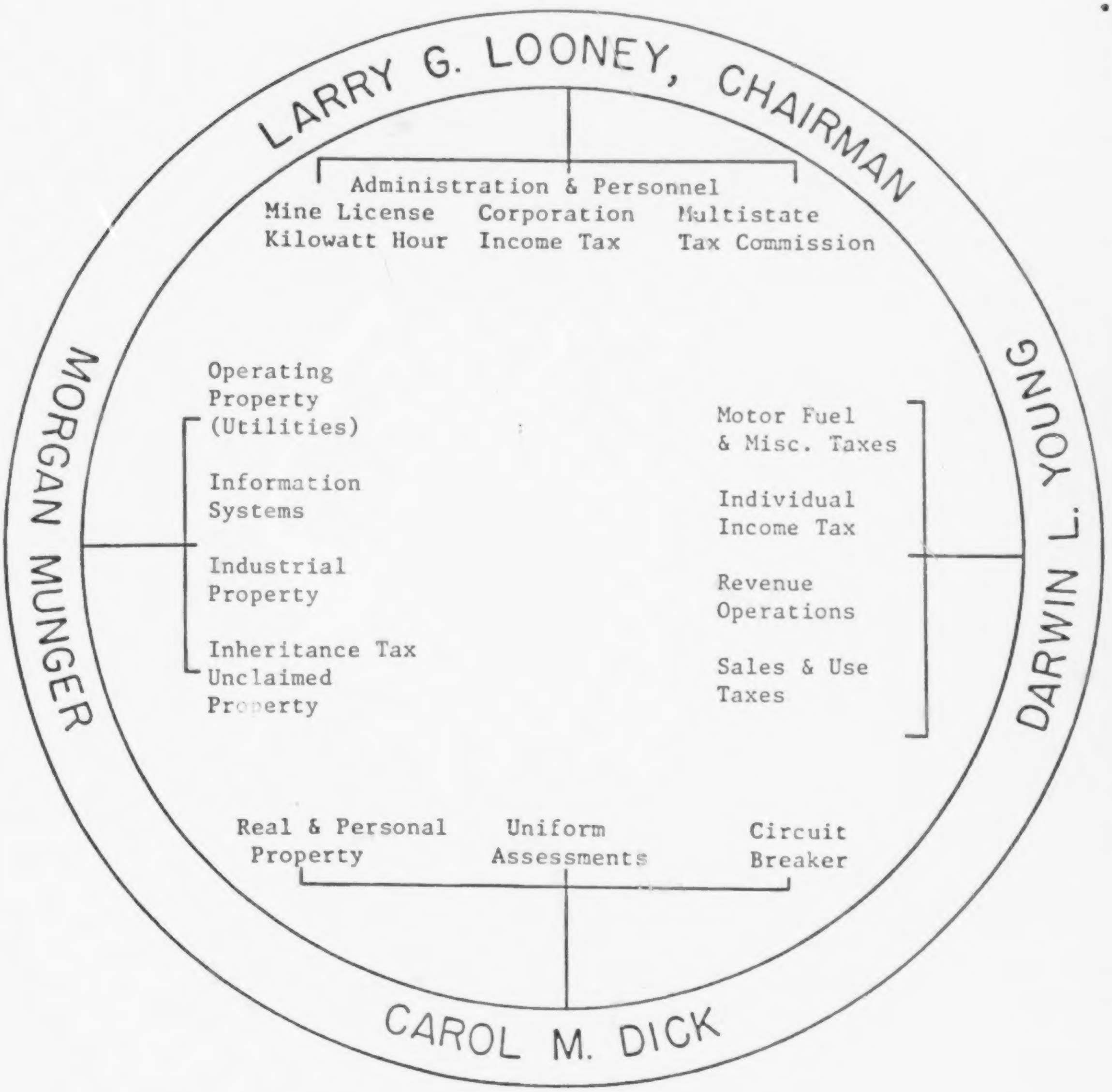
STATE TAX COMMISSION


TAX COMMISSION
BOARD OF TAX APPEALS
LARRY G. LOONEY Chairman
CAROL M. DICK Commissioner
DARWIN L. YOUNG Commissioner
MORGAN MUNGER Commissioner
R.W. HERMAN Member
Beverly Bistline Member
EMERY HEDLUND Member
Appeals
Tax Policy
Legal
Support Services Bureau
Personnel
Purchasing
Trustee Accounting
Admin. Funds Accounting
Word Processing
Revenue Operations Bureau
Initial Operations
Edit Clearance
Data Entry
Post Processing
Corres-pondence
Microfilm & Records
Mail Room
Taxpayer Maintenance
Indiv. and Corp. Income Tax Bureau
Tax Discovery Unit
Inheritance Tax
Unclaimed Property
Field Services Bureau
Taxpayer Assistance
Compliance
Field Offices CDA Lewiston Boise Twin Falls Pocatello Idaho Falls
Sales Tax Bureau
Sales Tax
Misc Taxes
Fuels Tax
Fuels Tax
Information Systems Bureau
Systems Development
Program & Maint.
Operations
Operating Property Bureau
Appraisal
Allocation
Code Area Maps
Local Gov't. Budget & Levy
Real & Personal Property Bureau
Forestry
Research
Consulting Appraisers Field Offices CDA Lewiston Boise Twin Falls Pocatello Idaho Falls
Real & Personal Property
Industrial
Ratio Study
Circuit Breaker
Education
Mapping
Uniform Assessment
Management
Systems Development
Programming
Program & Maintenance

(Rev. 9/86)

ORGANIZATION

TAX COMMISSION AREA OF RESPONSIBILITY


LARRY G. LOONEY, CHAIRMAN
Administration & Personnel
Mine License
Kilowatt Hour
Corporation
Income Tax
Multistate
Tax Commission
MORGAN MUNGER
Operating Property (Utilities)
Information Systems
Industrial Property
Inheritance Tax
Unclaimed Property
DARWIN L. YOUNG
Motor Fuel & Misc. Taxes
Individual Income Tax
Revenue Operations
Sales & Use Taxes
CAROL M. DICK
Real & Personal Property
Uniform Assessments
Circuit Breaker

LEGAL REFERENCES RELATED TO DIVISION

Article VII, Finance and Revenue, Constitution of the State of Idaho; Title 63, Idaho Code, Revenue and Taxation.

DUTIES AND RESPONSIBILITIES OF TAX COMMISSION

The State Tax Commission has the responsibility of providing an efficient and effective administrative program of auditing and collecting the following taxes: Individual Income, Corporation Income, Sales, Cigarette, Beer, Wine, Tobacco, Kilowatt Hour, Mine License, Inheritance, Motor Fuels, Unclaimed Property, Railroad Car Company Ad Valorem, Tourism and Convention and Greater Boise Auditorium District Tax. Sales and Income Tax assessment complaints are heard following established procedures. Accounts of these collections are accurately maintained and prescribed reports are submitted in accordance with current directives.

The State Tax Commission supervises and coordinates the work of the county boards of equalization. It secures, tabulates and performs recordkeeping of valuations of all classes of property. It supervises the ad valorem valuation program. It apportions to the state and counties any monies received as required by Idaho Code. The State Tax Commission formulates the administrative construction of ad valorem tax laws. It is required to maintain a tax research section to observe and investigate the effectiveness and adequacy of the revenue laws and to carefully examine statements furnished to it to determine if any county has fixed a levy for any purpose not authorized by law or in excess of the maximum limitations provided by law. It develops, adopts and publishes rules and regulations as required, necessary and desirable to carry out its duties. The Commission provides an education program for its employees and various county employees. It administers the "Circuit Breaker" property exemption program.

Exemption for natural gas and electrical power utilized for pumping irrigation water or drainage purposes are determined for private companies as well as rural electrical associations.

A statewide ratio study is conducted annually to normalize distribution of state funds for school foundation programs.

Taxing district boundary records are reviewed, updated and maintained.

The State Tax Commission, meeting as a state board of equalization, is charged with the responsibility of reviewing for accuracy and completeness real and personal property abstracts forwarded from the county auditors. If taxes are not uniform between categories of property, equalization adjustments are made.

It also estimates market value and allocates such valuations to the counties for the following operating property (public utilities), i.e., railroad companies, railroad car companies, telegraph, telephone, electric, natural gas distribution and pipelines for the transportation of commodities, water and mobile radio telephone companies under the jurisdiction of the Idaho Public Utilities Commission, and the franchises of all persons owning or operating as lessees, or construction in progress of any such companies.

MAJOR LEGISLATIVE ACTIONS - 1986

INCOME TAX:

Part-year resident computation. Idaho Code Section 63-3013A is amended to provide that the tax of part-year residents shall be determined in the manner provided in Section 63-3027A. Idaho Code Section 63-3022 is amended to provide that the tax paid by full time members of the Armed Forces of the United States shall be computed as provided in Section 63-3027A. Idaho Code Section 63-3024 is amended to provide that tax tables shall be used to compute the tax liability of residents, part-year residents and nonresidents (House Bill 361, effective January 1, 1986).

Relating to corporate income tax. A new section, Idaho Code Section 63-3025C, is enacted to provide that corporations not organized for profit will not be liable for the minimum tax unless such corporation receives unrelated business income under provisions of Section 511, Internal Revenue Code (House Bill 371, effective January 1, 1986).

Internal Revenue Code update. For purposes of determining income, Idaho adopted the Internal Revenue code as in effect January 1, 1986. The bill incorporates the changes and effective dates contained in P.L. 99-44 and P.L. 99-121 (House Bill 387, effective January 1, 1986).

Interest deduction on agriculture operating loans. A new section, Idaho Code Section 63-3022G, is added to provide a deduction from taxable income for interest earned on certain operating loans for agricultural purposes. This code section would exempt the interest on the first $300,000 of principle made on commercial operating loans to Idaho domiciled farms, ranches or agricultural businesses (House Bill 590 as amended, effective March 1, 1986.

Charitable contributions to Idaho public education broadcast system. Idaho Code Section 63-3029A is amended to include Idaho education public broadcast system foundations within the provisions of the code to allow credit for contributions (House Bill 640, effective July 1, 1986).

Water's edge election. Idaho Code is amended to add Sections 63-3027B, 63-3027C, 63-3027D and 63-3027E. These code sections provide that certain corporations may file Idaho income tax returns under a water's edge election. The code provides that the election is binding on the corporation, provides for the treatment of dividends and provides for presumptions and burdens of proof (House Bill 669, effective for tax years beginning on and after January 1, 1988).

Resident taxpayer defined. Idaho Code Section 63-3013 is amended to define the term "resident" taxpayer. This code section is amended to provide that domiciliaries of Idaho who are outside the state for a specified period of time and meet certain qualifications are not subject to Idaho taxation (House Bill 683, effective July 1, 1986).

Interest on refunds. Idaho Code Section 63-3035 is amended to provide that excess income tax deducted shall be refunded to employees not later than 60 days after filing a tax return. This bill serves to shorten the holding period before interest becomes due and payable from 120 to 60 days (Senate Bill 1290 as amended, effective July 1, 1986).

Agriculture in the classroom checkoff. Existing code section, Idaho Code Section 63-3067B, relating to the checkoff to the U.S. Olympic Committee, is repealed. A new section, Idaho Code Section 63-3067B, is added to provide that individuals may designate an amount on their income tax return to the AG in the classroom account. Amounts contributed to this account are to provide for an educational program to students in grades kindergarten through twelve (Senate Bill 1328 as amended, effective July 1, 1986).

Income tax credit for contributions made to Anchor House. Idaho Code Section 63-3029B is amended to allow an income tax credit for contributions made to the Anchor House (Senate Bill 1390, effective January 1, 1986).

SALES TAX:

Computer software. Idaho Code Section 63-3616 is amended to define the term "tangible personal property" as it applies to computer software. Canned computer programs are subject to the Idaho Sales Tax Act and custom computer programs are not subject to the Idaho Sales Tax Act (House Bill 376, effective July 1, 1986).

Manufactured homes and modular buildings. Idaho Code Section 39-4105 is amended to substitute the word modular for manufactured and define the term commercial coach. Idaho Code Section 49-2801 is amended to provide definitions for recreation vehicles. Idaho Code Section 63-117 is amended to provide that a manufactured home may be a homestead. Idaho Code Section 63-307A is amended to provide a definition of manufactured homes. Idaho Code Sections 63-307B, 63-1203, 63-1202 and 63-1310 are amended to substitute the term manufactured home for mobile home. Idaho Code Section 63-3606 is amended to substitute the term new manufactured home for new mobile home and to further define component parts. Idaho Code Section 63-3606A is amended to substitute the term modular building for prefabricated building and further defining component parts. Idaho Code Section 63-3609 is amended to strike language referring to taxation on prefabricated buildings as real property. Idaho Code Section 63-3613 is amended by substituting the term new manufactured home and modular building for the term new mobile home and indicating that charges by manufactured homes dealer for transportation and set up of a manufactured home shall be included in the sales price of such manufactured home. Idaho Code Section 63-3622 is amended by substituting the term manufactured home for mobile home. Idaho Code Sections 63-3906 and 63-3910 are amended by substituting the term manufactured home for mobile home (House Bill 416, effective July 1, 1986).

Sales through vending machines. Idaho Code Section 63-3613 is amended to provide that tangible personal property sold at retail for more than 11 cents but less than $1.01 through a vending machine shall be deemed to have sold at a sales price equal to 117% of the price which is paid for such tangible personal property and its component parts, including packaging by the owner or operator of the vending machines (House Bill 454, effective July 1, 1986).

Sales tax on amusement devices. A new section, Idaho Code Section 63-3623B, is added to define the term amusement device to provide that the purchase at retail of amusement devices shall be a sale subject to the state sales tax and to provide that the charge for using an amusement shall be subject to the state sales tax and to provide a formula to compute the tax and to provide the responsible person or entity for ultimately paying the tax and filing tax returns. This bill provides that the sales tax shall be computed by multiplying 70% of the gross proceeds from each amusement devise by 117% and applying the applicable tax rate (House Bill 455, effective July 1, 1986).

Railroad rolling stock. Idaho Code Section 63-3622 is amended to clarify the exemption from sales tax for fuels used in motor vehicles. A new section, Idaho Code Section 63-3622CC, is added to provide an exemption for railroad rolling stock and Idaho Code Section 63-3622DD is added to provide an exemption from sales tax for parts used in the repair of railroad rolling stock (House Bill 617, effective July 1, 1986).

Sales tax increased. Idaho Code Section 63-3640 was added to Idaho Code to impose an additional 1% sales and use tax beginning April 1, 1986. Idaho Code Section 63-3640A is added to provide for an exemption from the increased sales tax for contracts entered into prior to the effective date of the increase in the tax (House Bill 698, effective April 1, 1986).

Exemption for certain tangible personal property from the increase in sales and use tax. Idaho Code Section 63-3640A, as enacted by House Bill 698, is amended to exempt certain tangible personal property from the increased sales and use tax. Subchapter (a) is amended to read: "the tangible personal property is purchased, used, stored or otherwise consumed for incorporation into real property or as tangible personal property purchased pursuant to a written purchase order entered into prior to March 1, 1986, for the purchase of furniture, fixtures and equipment that are a part of a completed project and delivered before June 30, 1987" (House Bill 721, effective April 1, 1986).

Machine conversion credit. The State Tax Commission is authorized to allow a credit to sales tax permittees for converting cash registers and similar devices to accept new sales tax schedules required by the provisions of House Bill 698, Second Regular Session, Forty-Eighth Idaho Legislature. The amount of credit shall be the actual amount of costs incurred by the permittee in making the conversion, but shall not exceed $50 per machine. The credit shall not be allowed if the payment is made to the person who makes the conversion if he is an owner, officer, partner, stockholder or employee of the permittee. Proof of costs incurred must accompany the claim for credit. In order to be allowed the credit must be claimed on the first sales tax return filed by the permittee after April 1, 1986 (House Bill 723, effective April 1, 1986).

Sales tax exemption. Idaho Code Section 63-3622 is amended to provide additional exemptions from the sales tax. The Idaho Epilepsy League and the Idaho Lung Association, under provision of Idaho Code Section 63-3622s(3) are now listed as organizations whose purchases are not subject to the Idaho sales and use tax (Senate Bill 1223, effective July 1, 1986).

PROPERTY TAX:

Certification date of homeowners' exemption. Idaho Code Section 63-105DD was amended to change the date for certifying the homeowners' exemption from June 15 to April 15 (House Bill 364, effective July 1, 1986).

Manufactured and modular buildings. Idaho Code Section 39-4105 is amended to substitute the word modular for manufactured and defining the term commercial coach. Idaho Code Section 49-2801 is amended to provide definitions for recreation vehicles. Idaho Code Section 63-117 is amended to provide that a manufactured home may be a homestead. Idaho Code Section 63-307A is amended to provide a definition of manufactured homes. Idaho Code Sections 63-307B, 63-1203, 63-1202 and 63-1310 are amended to substitute the term manufactured home for mobile home. Idaho Code Section 63-3606 is amended to substitute the term new manufactured home for new mobile home and to further define component parts. Idaho Code Section 63-3606A is amended to substitute the term modular building for prefabricated building and further defining component parts. Idaho Code Section 63-3609 is amended to strike language referring to taxation on prefabricated buildings as real property. Idaho Code Section 63-3613 is amended by substituting the term new manufactured home and modular building for the term new mobile home and indicating that charges by manufactured homes dealer for transportation and set up of a manufactured home shall be included in the sales price of such manufactured home. Idaho Code Section 63-3622 is amended by substituting the term manufactured home for mobile home. Idaho Code Sections 63-3906 and 63-3910 are amended by substituting the term manufactured home for mobile home (House Bill 416, effective July 1, 1986).

Definition of residential property. Idaho Code Section 63-105D is amended to clarify how residential property in certain zone areas is to be appraised, assessed and taxed. This bill is intended to clarify the treatment of residential property located in areas which are zoned commercial. The code section is amended to add the verbage: "residential property as used herein is defined as any track of three acres or less which is used by the owner thereof solely for residential purposes" (House Bill 594 as amended, effective July 1, 1986).

Relating to publication of notices. Idaho Code Section 63-113 is amended to provide that any published notice that affects or may affect an interest in real property must contain a street address or other information useful in locating the property or the name and phone number of a person who can provide information on the property. The code section is amended to read:

> Section 63-113.
> NOTICES AFFECTING INTEREST IN REAL PROPERTY.
> Any published notice that affects or may affect any interest in real property must, in addition to the legal description, contain either (a) a street address or other information which would be of assistance to the public in ascertaining the location of the property; or (b) the name and telephone number of a person, firm or business office from whom information concerning the location of the property may be obtained and to provide that the adequacy of information not essential to a proper legal description shall not give rise to a

jurisdictional defect in a proceeding or action contemplated by the published notice.

(House Bill 595 as amended, effective July 1, 1986).

Property tax limitations. Idaho Code Section 63-2220 is amended to allow taxing districts to increase their budget by 5% yearly or to increase the amount of the property tax collected by an amount determined by applying the lessor of 105% of the current year tax rate or the statutory maximum tax rate to the market value for assessment purposes. This code change lifts, in part, the statutory limitation imposed subsequent to the passage of the 1% tax limitation (House Bill 754, effective January 1, 1986).

Tax anticipation notes. Idaho Code Section 63-3102 is amended to provide that taxing districts may issue tax anticipation notes on anticipated distributions of state appropriated revenues and provide that school districts may issue tax anticipation notes in anticipation of distributions made from the public school income fund. Idaho Code Sections 63-3104 is amended to require the creation of a fund to receive monies to pay tax anticipation notes when due (Senate Bill 1353, effective March 11, 1986).

School subdistricts. Idaho Code Sections 33-351, 33-352, 33-353, 33-354 and 33-355 are added to provide that school districts can create subdistricts (Senate Bill 1354, effective July 1, 1986).

MOTOR FUEL:

Interest on refunds of certain motor fuels taxes. Idaho Code Section 63-2410 is amended to provide payment of interest on refunds of gasoline taxes paid to licensed distributors and to grant the Commission discretion to require original invoices with refund claims by consumers. Idaho Code Section 63-2422 is amended to provide for payment of interest on refunds of special fuels tax paid to licensed special fuels dealers. Any credit or refund under this section will be at the rate established in Idaho Code Section 63-3045 computed from the date the tax was paid to the Commission (House Bill 360, effective July 1, 1986).

Reduced motor fuels rate for gasohol. Idaho Code Section 63-2405 is amended to continue providing a reduced rate of tax applied to gasohol until 1992. The reduction which was scheduled to expire April 30, 1986 is extended to 1992 and the legislation retained the reduction of 4 cents per gallon from that imposed on gasoline and/or aircraft engine fuel (House Bill 521, effective April 30, 1986).

Collection of motor fuels taxes. A new section, Idaho Code Section 63-2442A, is added to provide the Tax Commission authority to enter into interstate agreements for the enforcement and administration of motor fuels taxes (House Bill 568, effective July 1, 1986).

CIGARETTE TAX:

Cigarette licenses. Idaho Code Section 63-2503 is repealed and a new Section 63-2503 is added to impose a requirement upon wholesalers and retailers of cigarettes to obtain a onetime permit. Idaho Code Section 63-2504 is amended to provide qualifications for wholesalers and Idaho Code Section 63-2507 is amended to allow the Tax Commission to sell cigarette stamps through authorized agents (House Bill 359, effective July 1, 1986).

BEER & WINE TAX:

Penalty and interest on beer and wine tax. Idaho Code Sections 23-1050 and 23-1321 are repealed and conflicting statutes in the Idaho Code relating to penalty and interest on beer and wine tax are eliminated (House Bill 370, effective July 1, 1986).

MINE LICENSE:

Collection and enforcement of mine license tax. Idaho Code Section 47-1208 is amended to provide references to the Idaho Income Tax Act relating to enforcement of requirements to file returns, clarification of authorization to pay refunds and interest thereon and the requirement to report federal audit adjustments to the Idaho State Tax Commission (House Bill 377, effective July 1, 1986).

KILOWATT HOUR TAX:

Kilowatt hour tax returns. Idaho Code Sections 63-2701, 63-2702 and 63-2704 are amended to provide and allow for kilowatt hour taxes to be paid on a quarterly basis subject to regulation provided by the Tax Commission (House Bill 362, effective July 1, 1986).

TRANSFER & INHERITANCE TAX:

Revenues from the transfer and inheritance tax. Idaho Code Section 14-425 is amended to provide for the payment of transfer and inheritance tax refunds from the state refund account, to provide for the transfer of monies to the water pollution control account and to provide for the transfer of monies to the resource conservation and range land development loan account (House Bill 555, effective July 1, 1986).

MISCELLANEOUS PROVISIONS:

Prompt payment. Idaho Code Section 67-2302 is added to require prompt payment to vendors for goods and services purchased by the state or a taxing district. The bill provides that unless bills are paid within 45 days of billing, interest shall be due and payable at the rate provided in Idaho Code Section 63-3045 (House Bill 358, effective July 1, 1986 for junior college districts and for school districts and in effect October 1, 1986 for all other taxing districts).

State refund account. Various Idaho Code sections were amended and stricken to allow the payment of all refunds of overpaid taxes from a single fund, the state refund account (House Bill 399 as amended, effective July 1, 1986).

Motor vehicle taxes. Idaho Code Section 40-1416 is added to Idaho Code to authorize a county-wide highway district to impose and collect motor vehicle registration fees upon completion of a county-wide election (House Bill 742, effective July 1, 1986).

Administrative rules. Idaho Code Section 67-5205 is amended to provide that the requirement that rules be republished every two years does not apply if the rules were not changed or amended in that period of time (House Bill 540, effective July 1, 1986).

Following is a brief narrative description of the various principal revenue programs in Idaho.

PROPERTY TAX

The property tax in Idaho is used entirely for the support of public schools, cities, counties, and special districts. No property tax has been levied and collected to finance state needs, except for bonded indebtedness and a small amount which goes to the State public school income fund since 1965.

The property tax applies to homes, farms, stores, factories, warehouses, professional and commercial offices and virtually all other types of privately owned real estate, as well as to such personal property as machinery and equipment, farm implements and office furniture and equipment.

Real and personal property is appraised by the county assessor. Taxes on real and secured personal property are due by the 20th of December and are collected by the county treasurer. One-half of the tax can be paid by December 20 and the other half by June 20 next without penalty. Unsecured personal property is valued by the assessor and the taxes due thereon are collected by the treasurer upon demand, or not later than December 20 of the tax year.

Inventories, livestock and intangibles are not subject to taxation. Household belongings, clothing and licensed motor or recreational vehicles are not taxed. Other full exemptions include properties of religious, fraternal and educational organizations and institutions. Partial exemptions are available for residential improvements and the speculative value of agricultural land.

The rate of taxation on property is governed by the needs of the various taxing authorities. County Commissioners, City Councils and School Trustees hold public budget hearings and approve or adjust budgets submitted. Bonded indebtedness and budget limit overrides must be approved by a two-thirds majority of the property owners affected. Overrides for school purposes can be passed with a simple majority. City tax rates levied as a percent of assessed value in ten representative cities in 1985 were as follows:

Boise	1.521%	Lewiston	2.065%
Burley	1.142%	Payette	1.873%
Nampa	1.497%	Pocatello	1.878%
Coeur d'Alene	1.557%	Salmon	1.385%
Idaho Falls	1.922%	Twin Falls	1.800%

Tax rates used to provide revenue for operating purposes of local government can increase up to 5% annually without special elections.

Statewide tax rates varied from 0.4951% in rural Elmore County to 2.5721% in Wardner (Shoshone County).

Partial tax liability is exempted for the elderly, the blind, orphans under eighteen (18), widows and widowers and many disabled persons. The extent of the exemption is dependent upon income. Additional information or application forms are available through the county assessors' offices.

Mobile homes are assessed as real property. A mobile home which is not manufacturers' or dealers' inventory cannot be moved to another location until the property taxes have been paid and a permit or license has been obtained. Permits are available from the Department of Transportation; licenses, from the county assessors.

Recreational vehicles are defined as motor homes, travel trailers, truck campers, camping trailers and vans designed for recreational or emergency human habitation. A sticker, issued annually, must be displayed on the rear wall of each recreational vehicle. Stickers are available from county assessors. Fees are based on the market value of the recreational vehicle at $5.00 per $1,000 of market value, with an additional $3.50 per permit. These fees are in lieu of property taxes.

A timber severance tax of 12 1/2% of the stumpage value is collected on timber severed from lands classified under the reforestation act. The tax is collected by the assessor of the county in which the timber is severed.

Timberland is taxed, based on its capability to produce for timberlands of over 2,000 acres, or with a bare land value with yield tax at time of severance for timberland owners with less than 2,000 acres.

Operating property (public utilities, railroad car companies and railroads) is valued and assessed by the State Tax Commission which allocates and certifies assessed values to county auditors. The county auditors calculate the amount of tax in the same manner as is used for real and personal property.

Rural electrical associations pay a tax in the amount of 3 1/2% of gross revenue (in lieu of property tax) as computed by the State Tax Commission and apportioned to counties on a wire mile basis.

When an individual property owner disagrees with the assessed valuation, his complaint should be taken first to the assessor. In the event further action is deemed necessary, the following avenues are open to the property owner:

1. The County Board of Equalization.
2. The State Board of Tax Appeals.
3. The District Court.
4. The Supreme Court.

County officials who administer the valuation and taxation of property are offered aid and training through the State Tax Commission's Education Department.

INSURANCE COMPANIES

Title and abstract companies pay ad valorem taxes on their real property at the same rate as other property owners. Title insurance companies that issue title insurance policies on real estate are required to register with the Idaho

Department of Insurance and pay, in lieu of personal property taxes, 1% of their adjusted gross premiums.

PERSONAL INCOME TAX

In the operation of its government, Idaho places a considerable reliance upon personal and corporate income taxes. Idaho has had a personal income tax since 1931. For salaried workers, the income tax is collected mainly by withholding. The method is similar to the federal system, in that withholding rates are tailored to the income, personal exemptions, etc., of the employee. The withholding tables and formulas approximate as nearly as possible the actual tax liability of each wage earner.

Every employer must withhold from wages, salaries and bonuses an amount substantially equivalent to the tax due. Farmers and all other employers exempt from withholding under the Internal Revenue Code are required to withhold 1% of gross wages.

For years beginning on or after January 1, 1959, Idaho has adopted the federal definition of taxable income with some adjustments:

Rate to Apply to the State Taxable Balance

Rate of Tax:	If Single	Rate of Tax:	If Joint:
1st $1,000	2.0%	1st $2,000	2.0%
Next $1,000	4.0%	Next $2,000	4.0%
Next $1,000	4.5%	Next $2,000	4.5%
Next $1,000	5.5%	Next $2,000	5.5%
Next $1,000	6.5%	Next $2,000	6.5%
All over $5,000	7.5%	All over $10,000	7.5%

Resident individuals are allowed a $15 grocery tax credit against income taxes for each person for whom a deduction is taken ($30 for senior citizens).

A $10 Permanent Building Fund Tax is paid by every taxpayer required to file a return except persons who are blind or receiving public assistance at the close of their tax year. Spouses filing joint returns are deemed single persons for this purpose.

Residents, or part-year residents, other than corporations, are allowed a credit for taxes paid to another state on income received from sources outside Idaho if the income is taxed by Idaho and the other state.

A tax is imposed for each taxable year on all taxable income of resident individuals, estates and trusts. The taxable income of part-year residents from sources within the state is determined in the same manner as provided for nonresidents.

Full time members of the Armed Forces of the United States whose full time duty was continuous and uninterrupted for one hundred twenty (120) consecutive days or more are not taxable on military income earned outside this state. All nonmilitary income of Idaho residents is taxable. Active duty military income of Idaho residents is taxable if it is earned within Idaho.

For tax years beginning on or after January 1, 1982, a tax credit is allowed for each new business employee. The credit is $500 the first taxable year for which the credit is claimed; $300 during the second year; and $100 during the third year. The total tax credit for new employees, together with all other tax credits shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

For tax years beginning on or after January 1, 1983 the total credit amount authorized is $500 per new employee. The total credit shall not exceed 3 1/4% of net income from the taxpayer's "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits, except for the credits allowed under sections 63-3024A, 63-3025D and 63-3029 (grocery credits, credit for maintaining a home for an aged family member, and credit for taxes paid to other states, respectively) shall not exceed 33% of the tax.

A 3% investment tax credit is allowed for taxable years beginning on or after January 1, 1983. Qualifying investments made during taxable years commencing after December 31, 1981 shall be allowed the credit against 1983 taxes.

Net operating loss carrybacks are limited to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer may, in lieu of carrying the loss back, elect instead to carry the loss forward for up to ten (10) years or until it has been completely absorbed.

CORPORATE NET INCOME TAX AND FRANCHISE TAX

Effective for taxable years beginning on and after January 1, 1983, the corporation tax rate is 7.7% of all taxable income. An additional tax of $10 is paid by every taxpayer filing a return, with the exception of those electing to file under the provisions of Section 1374 of the Internal Revenue Code as a "Subchapter-S Corporation". The tax shall not be less than $20. Subchapter-S corporations are required to pay the $20 minimum. Subchapter-S corporations may be required to pay tax upon Idaho income of nonresident shareholders if such shareholders do not report the income on their own nonresident individual returns.

Taxable income is "taxable income" as defined in the Internal Revenue Code with certain adjustments. Multistate corporations whose only activity within Idaho consists of sales not in excess of $100,000 may instead pay a tax at the rate of 1% of gross sales within Idaho.

All domestic and foreign corporations having a business situs in the State of Idaho are subject to this tax. Multistate corporations are subject to allocation and apportionment sections of the Uniform Division of Income for Tax Purposes Act.

Insurance companies, in lieu of this tax, pay a tax based upon premiums.

For tax years beginning on or after January 1, 1982, a tax credit is allowed for new business employees. The credit is $500 during the first taxable year for which the credit is claimed; $300 during the second year; and $100 during the third year. The total tax credit for new employees, together with all other tax credits shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

For tax years beginning on or after January 1, 1983, the credit amount authorized is $500 per new employee. The total credit shall not exceed 3-1/4% of net income from the taxpayer's "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits shall not exceed 33% of the tax.

A 3% investment tax credit is allowed for taxable years beginning on or after January 1, 1983. Qualifying investments made during taxable years commencing after December 31, 1981 shall be allowed the credit against 1983 taxes.

Net operating loss carrybacks are limited to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer may, in lieu of carrying the loss back, elect instead to carry the loss forward for up to ten (10) years or until it has been completely absorbed.

SALES TAX

Idaho has a 5% sales and use tax on all tangible personal property purchased or consumed in the State of Idaho. This tax also applies to admissions and fees for recreation and motel and hotel accommodations (unless for continuous residence in excess of 30 days). A seller's permit is issued without fee. Excluded from the tax are utilities, motor fuels, prescription drugs, and tangible personal property used in manufacturing, farming, processing, mining, and fabricating activities.

Purchasers of motor vehicles through private sales are liable for payment of sales tax at the time of licensing and titling.

HOTEL/MOTEL ROOM SALES TAX - BOISE AUDITORIUM DISTRICT

Effective January 1, 1979, a retail sales tax is levied upon the user or occupant of a hotel or motel room in the Boise metropolitan area. The tax is imposed at the rate of 2% of the total amount charged for the furnishing of such hotel or motel rooms.

An exemption from this 2% room tax, which is charged in addition to the 4% sales and use tax previously mentioned, is available to occupants residing in a motel or hotel room continuously under terms of a lease or similar agreement for more than seven (7) days.

TRAVEL AND CONVENTION, HOTEL/MOTEL TAX (STATEWIDE)

This statewide 2% tax on hotel/motel rooms and campgrounds became effective July 1, 1981. The tax is a retail sales tax imposed on the user or occupant of a hotel/motel room or campground.

Occupants residing in a room or campground for more than twenty-eight (28) consecutive days are exempt from paying the tax.

MISCELLANEOUS TAXES, LICENSES AND FEES

Idaho, like all other states, has a large number of taxes which apply to only a single product, service or occupation. Usually these taxes are nominal in character or apply only to a limited number of businesses or individuals. Idaho also licenses a long list of occupations. Applicants usually must possess certain qualifications and pass an examination before receiving their license. While licensed, they usually have to meet certain occupational standards of performance.

MINE LICENSE TAX

Rate of tax: 2% of the value of ores mined or extracted; due and payable on the 15th day of the fourth month following the close of the taxable year. This tax applies to every person, partnership, company, joint stock company, trust, corporation or association in the business of mining.

SEVERANCE TAX

Effective July 1, 1981, in addition to the tax imposed by Idaho Code, Section 47-330, a 2% tax was imposed on all oil or gas produced, saved and sold, or transported from the premises in Idaho where produced. The tax is based on the market value of the oil or gas produced at the site of production.

TOBACCO AND CIGARETTE TAX

Cigarettes are taxed at the rate of 91/200 of 1 cent for each cigarette, which tax shall be paid by the wholesaler and collected by the State Tax Commission. All tobacco products are subject to tax in the State of Idaho. Tobacco products are taxed at 35% of the wholesale sale price.

INHERITANCE AND GIFT TAXES

Idaho has no gift tax, per se.

Idaho imposes an inheritance tax according to the relationship of the beneficiary to decedent and the amount received.

The tax is computed on the true market value, at the time of death, of the decedent's net estate at the rates set out in the schedule below. Exemptions are deducted from the aggregate value of the property transferred and the tax is computed on the remainder. In computing the tax, it should also be remembered that Idaho is a community property state and the laws governing inheritance of community property differ from those governing the descent of separate property. All property passes to a surviving spouse exempt from inheritance tax. The tax is computed on estates of nonresident decedents in the same manner as in the case of resident decedents.

Transfers are taxable when made by will, interstate law, grant or gift in contemplation of death, or grant or gift intended to take effect in possession or enjoyment at or after death. Jointly held property is taxable at the death of one of several joint owners.

Transfers of real and tangible personal property located within the state are subject to tax. Intangible personal property which has gained a business situs within the state is also taxable under the Idaho statutes; however, states having a reciprocal agreement of exemption are generally recognized and can exercise the exemption.

THESE EXEMPTIONS BECAME EFFECTIVE ON JANUARY 1, 1982

(NOTE: Transfers, created by the death of a person owning property which are subject to the Idaho Transfer and Inheritance Tax Laws, AFTER DECEMBER 31, 1981, will be entitled to the applicable exemptions contained hereon.)

EXEMPTIONS AND RATES	CLASS 1	CLASS 2	CLASS 3	CLASS 4
	Husband, wife lineal issue, lineal ancestor, adopted child (conditional)	Brother, sister descendant of same, daughter-in-law, son-in-law.	Brother or sister of the father or mother, or descendants of same.	Other degree of collateral consanguinity, stranger-in-blood, body politic or corporate.
EXEMPTIONS				
Widow or Widower - All exempt				
Minor Child of Decedent	-$50,000			
Others	-$30,000	$10,000	$10,000	$10,000

RATES Value of Inheritance In Excess of Exemption		CLASS 1 Tax on Col. 1	Rate on Ex.	CLASS 2 Tax on Col. 1	Rate on Ex.	CLASS 3 Tax on Col. 1	Rate on Ex.	CLASS 4 Tax on Col. 1	Rate on Ex.
$ 0	$25,000	$ 0	2%	$ 0	4%	$ 0	6%	$ 0	8%
25,000	50,000	500	4%	1,000	6%	1,500	9%	2,000	14%
50,000	100,000	1,500	6%	2,500	8%	3,750	12%	5,500	20%
100,000	200,000	4,500	8%	6,500	12%	9,750	15%	15,000	30%
200,000	500,000	12,500	10%	18,500	16%	24,750	20%	45,500	30%
500,000		42,500	15%	66,500	20%	84,750	25%	135,500	30%

An additional exemption is allowed in the amount that when added to the above exemptions, will equal the federal unified credit equivalent in addition to any marital transfer.

GASOLINE TAX

The tax on gasoline is 14-1/2 cents per gallon. Off-the-road users are granted refunds for taxes on gasoline not used in operating vehicles on public roads.

The tax on gasohol (blended from anhydrous ethonol, manufactured in Idaho) is 4 cents less than the tax on gasoline. For users of fuel other than gasoline, a use fuels tax exists also at the rate of 14-1/2 cents per gallon. A tax of 3-1/2 cents per gallon is imposed on all aviation fuel except for military aircraft.

TAX ON SPECIAL FUEL

The special fuels (diesel, propane, natural gas) tax is collected at the pump on fuel delivered into any motor vehicle, regardless of weight, unless the vehicle displays a 96-hour trip permit or an Idaho Special Fuel permit. Holders of valid special fuel permits buy fuel free of tax and pay quarterly based on actual consumption. Special fuel tax rates are as follows:

Diesel	14-1/2 cents per gallon
Propane	10-1/2 cents per gallon
Natural Gas	11.4 cents per therm

ALCOHOLIC BEVERAGES

The State of Idaho maintains a monopoly on all alcoholic beverages with the exception of beer and wines having no more than 14% alcohol. Sales are made through state-owned stores. Cities and counties have the option of licensing beer and light wine dealers.

Annual state license fees or taxes are:

Retail beer license fee	$ 100 per year
Retail wine license fee (to go only)	$ 100 per year
Retail - keg beer license fee	$ 50 per year
Retailers temporary beer license (7 days or less)	$ 50 per year
Winery license	$ 300 per year
Retail wine by the drink license	$ 100 per year
Retail liquor by the drink (by population)	$ 300-750 per year
Wholesale dealer of beer	$ 300 per year
Wholesale dealer of wine	$ 300 per year
Brewers of beer license	$ 500 per year

Applicant must be a resident of the state thirty (30) days prior to applying.

The State Tax Commission, Miscellaneous Tax Section, collects 45 cents per gallon tax on light wines and $4.65 per 31 gallon barrel on beer. Bottled beer is converted to barrel equivalents.

The tax is collected from the wholesaler who files monthly reports and is bonded with the State Tax Commission.

ELECTRICITY TAX

A 1/2 mill per kilowatt hour tax is imposed on the sale of electrical energy produced in the State of Idaho by means of water power. Exempt from the tax is electricity used for pumping water for irrigation purposes and that used in manufacturing, mining, milling, smelting, refining and processing.

AUDIT

The bureau is charged with the responsibility of conducting audits of tax returns filed by the various individuals and businesses whose activities require them to report their liabilities under the tax revenue programs which are administered by the State Tax Commission.

Since an effective audit function is a key factor necessary to the development of voluntary compliance and to the creation of enforced compliance in circumstances where voluntary compliance is lacking, the bureau has, during the last few years, committed a considerable portion of its resources to the development of its audit staff. This training, together with an expanded emphasis upon audit and program planning and the creation of improved audit selection, implementation and review procedures, has consistently improved audit productivity during the past few years. Audit generated revenues for the past four years are shown below.

	FY 1982-83	FY 1983-84	FY 1984-85	FY 1985-86
Sales & Use Tax	$2,713,795	$2,305,214	$4,340,868	$7,654,731
Motor Fuel Taxes	381,445	191,439	533,005	580,629
Cigarette & Tobacco Taxes	12,978	31,902	18,141	594
Beer & Wine Taxes	44,325	15,381	7,233	8,123
Income Taxes:				
Corporate	2,399,164	6,236,946	4,417,214	* 9,483,371
Individual *	2,549,96	*3,267,601	* 4,162,896	* 2,554,094
Inheritance Tax	675,458	593,918	539,465	523,899
Unclaimed Property	109,571	225,682	286,431	263,171
Total Audit Recoveries	$8,886,697	$12,868,083	14,305,253	$21,068,612

*Includes nonfiler enforcement recoveries.

UNIFORM ASSESSMENT

Section 63-201A, Idaho Code, directs the State Tax Commission to develop and provide uniform forms, computer software and parcel numbering assistance to Idaho counties for the purpose of assisting the counties in achieving and maintaining equity and uniformity in property appraisals and property taxation.

Since the program was enacted by the Legislature in 1977, a great deal of progress has been made. The following programs are in effect:

Uniform Parcel Number	28 Counties (completed, in progress, or planned)
Uniform Forms	44 Counties
*Software in Use	30 Counties
Burroughs L-Series Programs in Use	1 County
*Software Packages in Use	Property Valuation Rolls
	Property Appraisals
	a. Residential
	b. Personal Property
	c. Mobile Homes
	d. Farm Land
	e. Residential/Commercial Land
	f. Sales Analysis
	g. Multi-Family Dwellings
	Abstracts/A-2/A-2B
	Property Tax Billings
	Prop. Tax Collections & Apportionment
	Tax Anticipation
	Yield/Deferred Forest Tax Processing
	Forest Protection Data Exchange

LEGAL SECTION
AND
LEGAL OPERATIONS SECTION

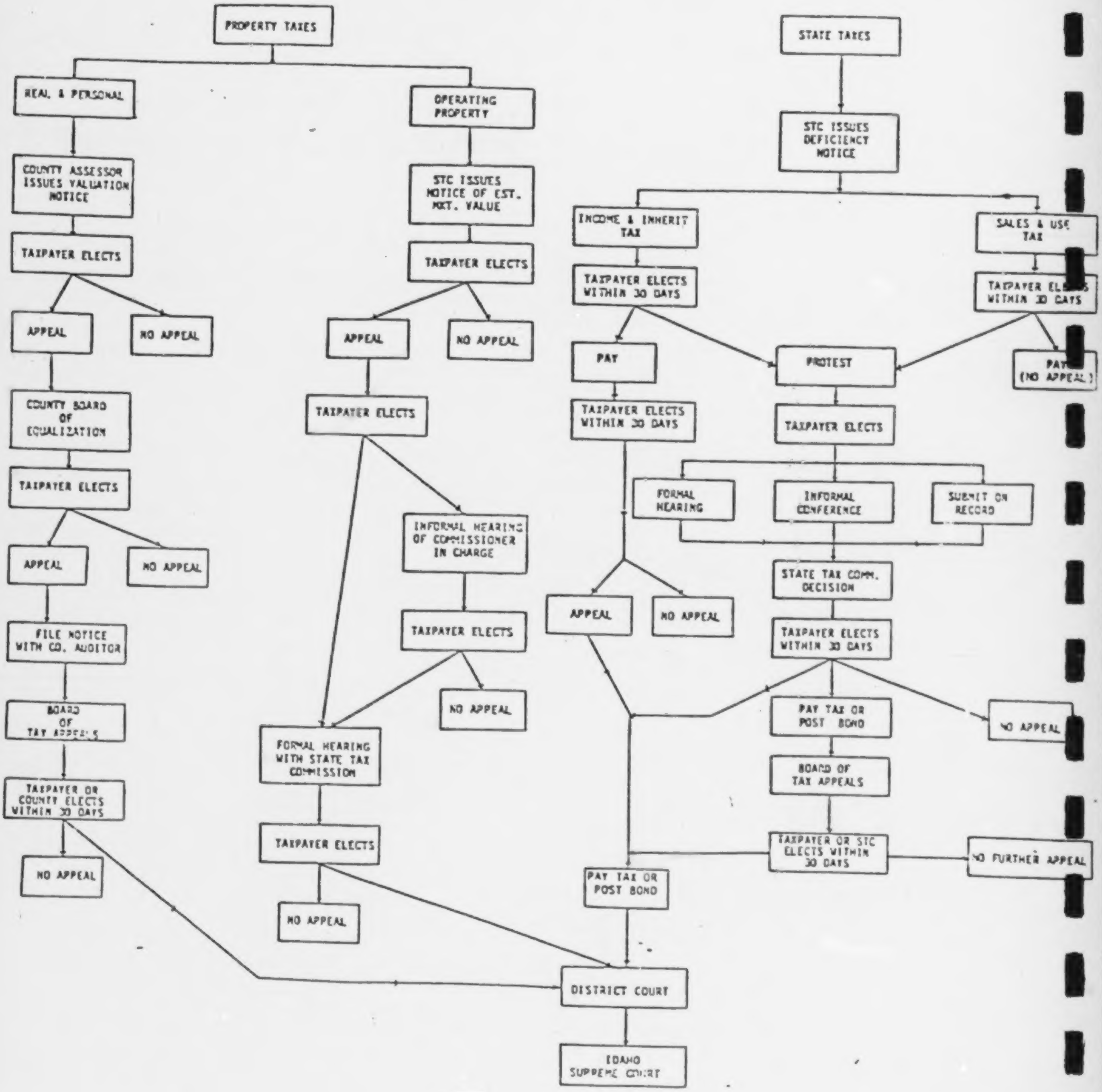
Idaho Code Section 63-3066 directs the Attorney General to act as legal counsel and advisor to the State Tax Commission. There are presently assigned to the State Tax Commission as legal counsel seven Deputy Attorneys General. These attorneys have primary responsibility for acting as counsel for the State Tax Commission and for representing the interests of the Commission before the courts. Secretarial support is provided by the Tax Commission. In addition to the duties listed above, the attorneys advise and assist the Tax Commission in processes or resolving administrative tax appeals with the Commission, drafting regulations and legislation, and other legal matters.

The role of the Legal Section requires accomplishment of four principal tasks. These are:

1. To provide the State Tax Commission and its staff with sound and timely legal advice and counsel regarding all areas of Commission operations.
2. To represent the State Tax Commisison in court and before the Board of Tax Appeals.
3. To draft proposed legislation and regulations and to supervise the regulation promulgation process.
4. To supervise the administrative hearings process within the Commission and propose timely decisions on tax appeals consistent with the laws of the state and the Commission's regulations.

During this reporting period the Tax Commission's Legal Section was reorganized into two sections. The new Legal Section consists of the seven Deputy Attorneys General assigned to the Tax Commission, and a new Legal Operations Section which provides clerical and administrative support to the attorneys in the Legal Section and to the Commission's Tax Policy Section. Concurrently with this organizational change the Legal Section has implemented a computerized file control and accountability system. These two organizational changes have improved both the quantity and quality of legal services available to the Commission. The section has continued to emphasize reducing the large backlog of administrative appeals pending before the Commission. These organizational changes plus the continued use of law students as summer interns have contributed to a successful effort to reduce the backlog.

TAXPAYERS APPEAL PROCEDURE - STATE OF IDAHO


PROPERTY TAXES
REAL & PERSONAL
OPERATING PROPERTY
COUNTY ASSESSOR ISSUES VALUATION NOTICE
STC ISSUES NOTICE OF EST. MKT. VALUE
TAXPAYER ELECTS
APPEAL
NO APPEAL
COUNTY BOARD OF EQUALIZATION
TAXPAYER ELECTS
APPEAL
NO APPEAL
FILE NOTICE WITH CO. AUDITOR
BOARD OF TAX APPEALS
TAXPAYER OR COUNTY ELECTS WITHIN 30 DAYS
NO APPEAL
TAXPAYER ELECTS
APPEAL
NO APPEAL
TAXPAYER ELECTS
INFORMAL HEARING OF COMMISSIONER IN CHARGE
TAXPAYER ELECTS
NO APPEAL
FORMAL HEARING WITH STATE TAX COMMISSION
TAXPAYER ELECTS
NO APPEAL
STATE TAXES
STC ISSUES DEFICIENCY NOTICE
INCOME & INHERIT TAX
SALES & USE TAX
TAXPAYER ELECTS WITHIN 30 DAYS
TAXPAYER ELECTS WITHIN 30 DAYS
PAY
PROTEST
PAY (NO APPEAL)
TAXPAYER ELECTS WITHIN 30 DAYS
TAXPAYER ELECTS
FORMAL HEARING
INFORMAL CONFERENCE
SUBMIT ON RECORD
STATE TAX COMM. DECISION
APPEAL
NO APPEAL
TAXPAYER ELECTS WITHIN 30 DAYS
PAY TAX OR POST BOND
NO APPEAL
BOARD OF TAX APPEALS
TAXPAYER OR STC ELECTS WITHIN 30 DAYS
NO FURTHER APPEAL
PAY TAX OR POST BOND
DISTRICT COURT
IDAHO SUPREME COURT

TAX CALENDAR FOR COLLECTION OF REVENUE

Type of Tax	Due Date of Application or Report
Beer Revenue Tax	15th of each month
Cigarette License	Annually on January 1
Cigarette Tax	Collected by sale of stamps
Individual Income Tax	15th day of 4th month following close of taxable year
Corporation Income Tax	15th day of 4th month following close of taxable year
Income Tax, Employers' Monthly Withholding Tax Returns	Jan. 20, Feb. 20, March 20, April 20, May 20, June 20, July 20, Aug. 20, Sept. 20, Oct. 20, Nov. 20, Dec. 20
Income Tax, Employers' Quarterly Withholding Tax Returns	January 20, April 20, July 20 and October 20
Income Tax, Farmer-Employers' Yearly Withholding Tax Returns	January 20
Kilowatt Hour Tax	15th of each month
Mine License Tax	15th day of 4th month following close of taxable year
Motor Fuels Tax Reports	Last day of the following month
Sales Tax	20th of each month
Tobacco Tax	20th of each month
Wine Tax	15th of each month
Inheritance Tax	Nine months from date of death of decedent
Hotel/Motel Tax (Greater Boise Auditorium District)	20th day of each month for prior month
Travel & Convention Tax (Statewide Hotel/Motel Tax)	20th day of each month
Unclaimed Property	May 1 and November 1

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1985 and 1986

SOURCE	FISCAL YEAR 85	FISCAL YEAR 86	INCREASE (DECREASE)
INDIVIDUAL INCOME TAX			
Filing Collection	74,813,914.09	79,175,877.36	
Withholding Collection	240,141,986.48	245,528,612.02	
GROSS COLLECTIONS	314,955,900.57	324,704,489.38	9,748,588.81
DISTRIBUTED TO:			
General Account	249,164,588.08	256,959,494.72	
State Refund Account	62,278,172.78	64,238,345.70	
+-State Building Account	3,322,730.00	3,275,790.00	
+-Admin.-Non-Game Management	302.86	5,900.00	
+-Fish & Game Contributions	78,450.52	75,048.00	
+-Political Contributions	46,193.00	54,748.00	
+-U.S. Olympic Donation	27,220.07	23,355.95	
+-Drug Enforcement Admin.	3,000.00	3,000.00	
+-Drug Enforcement Donation	35,243.26	37,125.09	
+-Children's Trust Account	0.00	21,901.92	
+-Children's Trust-Admin	0.00	9,780.00	
-Filing Refunds	60,509,737.64	62,103,316.71	
-Withholding Refunds	695,994.52	117,814.47	
-Grocery Tax Credit	959,086.29	911,533.90	
=Accrued to General Account	249,277,942.41	258,065,175.34	
CORPORATE INCOME TAX			
CORPORATE INCOME TAX	49,619,817.74	50,189,294.17	
MULTISTATE TAX COMPACT ACCT	40,313.47	63,930.00	
GROSS COLLECTIONS	49,660,131.21	50,253,224.17	593,092.96
DISTRIBUTED TO:			
General Account	39,589,313.22	40,031,251.26	
State Refund Account	9,896,868.52	10,007,812.91	
+-Multistate Tax Compact Acct	40,313.47	63,930.00	
+-State Building Account	133,636.00	150,230.00	
-Refunds	6,698,205.56	6,900,616.20	
=Accrued to General Account	42,787,976.18	43,138,447.97	
GRAND TOTAL OF INCOME TAX	364,616,031.78	374,957,713.55	10,341,681.77
SALES TAX			
Sales Tax - One Cent	0.00	9,316,982.51	
Sales Tax	238,503,985.78	241,124,934.49	
Multistate Tax Compact Acct	40,357.00	28,270.00	
GROSS COLLECTIONS	238,544,342.78	250,470,187.00	11,925,844.22
-Refunds	449,677.28	516,783.23	
Net Collections	238,094,665.50	249,953,403.77	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1985 and 1986

SOURCE	FISCAL YEAR 85	FISCAL YEAR 86	INCREASE (DECREASE)
DISTRIBUTED TO:			
General Account	200,026,602.09	211,544,255.79	
Sales Tax Refund Acct.	449,677.28	516,783.23	
-Multistate Tax Compact	40,357.00	28,270.00	
-Allocation to Counties	17,851,476.23	18,044,115.25	
+-State Building Account	500,000.00	500,000.00	
-Revenue Sharing	14,876,230.18	15,036,762.73	
-Water Pollution Control	4,800,000.00	4,800,000.00	
=Accrued General Account	200,026,602.09	211,544,255.79	
CIGARETTE LICENSES			
GROSS COLLECTIONS	27,374.70	26,308.00	-1,066.70
-Refunds	3,029.21	297.20	
Net Collections	24,345.49	26,010.80	
DISTRIBUTED TO:			
Refund Fund	0.00	297.20	
General Account	27,374.70	26,010.80	
=Accrued General Account	24,345.49	26,010.80	
CIGARETTE TAXES			
GROSS COLLECTIONS	8,854,768.90	8,536,892.92	-317,875.98
-Refunds	114,895.39	143,872.47	
Net Collections	8,739,873.51	8,393,020.45	
DISTRIBUTED TO:			
General Account	6,402,183.61	6,150,236.89	
State Refund Account	117,924.60	143,872.47	
+-State Building Account	960,092.17	922,309.24	
-Water Pollution	960,092.17	922,309.24	
-Cancer Control	318,458.14	305,925.69	
-Central Tumor Registry	96,018.21	92,239.39	
=Accrued General Account	6,405,212.82	6,150,236.89	
BEER TAX			
GROSS COLLECTIONS	3,422,177.53	3,312,580.56	-109,596.97
-Refunds	516.42	1,558.00	
Net Collections	3,421,661.11	3,311,022.56	
DISTRIBUTED TO:			
General Account	1,597,524.30	1,545,492.40	
-Beer Tax Refunds	516.42	1,558.00	
-Alcoholism Treatment	684,055.59	662,077.96	
+-State Building Account	1,140,081.22	1,103,452.20	
=Accrued General Account	1,597,524.30	1,545,492.40	
WINE TAX			
GROSS COLLECTIONS	872,428.71	955,179.63	82,750.92
-Refunds	6,172.18	862.00	
Net Collections	866,256.53	954,317.63	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1985 and 1986

SOURCE	FISCAL YEAR 85	FISCAL YEAR 86	INCREASE (DECREASE)
DISTRIBUTED TO:			
General Account	767,025.11	844,686.64	
-Wine Tax Refund	6,172.18	862.00	
-Alcoholism Treatment	99,231.42	109,630.99	
=Accrued General Account	767,025.11	844,686.64	
KILOWATT HOUR TAX			
GROSS COLLECTIONS	2,270,591.20	2,100,856.77	-169,734.43
-Refunds	0.00	0.00	
Net Collections	2,270,591.20	2,100,856.77	
DISTRIBUTED TO:			
=Accrued General Account	2,270,591.20	2,100,856.77	
MINE LICENSE TAX			
GROSS COLLECTIONS	676,052.05	380,628.13	-295,423.92
-Refunds	90,878.76	11,977.00	
Net Collections	585,173.29	368,651.13	
DISTRIBUTED TO:			
General Account	676,052.05	380,628.13	
=Accrued General Account	585,173.29	368,651.13	
TOBACCO TAX			
GROSS COLLECTIONS	1,354,017.37	1,350,704.78	-3,312.59
-Refunds	14,676.25	7,732.83	
Net Collections	1,339,341.12	1,342,971.95	
DISTRIBUTED TO:			
Refund Fund	14,676.25	7,732.83	
Water Pollution	1,339,341.12	1,342,971.95	
INHERITANCE TAX			
GROSS COLLECTIONS	1,901,612.82	3,071,722.62	1,170,109.80
-Refunds	193,870.39	207,170.30	
Net Collections	1,707,742.43	2,864,552.32	
DISTRIBUTED TO:			
Inheritance Tax Refund Acct	193,870.39	207,170.30	
Counties - Inheritance Tax	170,774.21	286,455.23	
Water Pollution	1,536,968.22	2,578,097.09	
UNCLAIMED PROPERTY			
GROSS COLLECTIONS	1,598,509.63	1,176,846.37	-421,663.26
-Administrative Expenses	98,262.27	109,548.81	
-Refunds	62,437.18	119,279.78	
Net Collections	1,437,810.18	944,180.78	
DISTRIBUTED TO:			
Trust Fund-Unclaimed Property	293,567.01	270,131.95	
Transfer - General Account	1,304,942.62	906,714.42	
=Accrued General Account	1,304,942.62	906,714.42	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1985 and 1986

SOURCE	FISCAL YEAR 85	FISCAL YEAR 86	INCREASE (DECREASE)
ESCHEAT TRUST ACCOUNT			
GROSS COLLECTIONS	15,846.61	1,902.45	-13,944.16
-Refunds	4,191.96	52.50	
Net Collections	11,654.65	1,849.95	
DISTRIBUTED TO:			
Trust Fund - Escheat	15,006.59	-7,643.86	
Transfer-Public School	743.52	9,182.48	
Transfer-General Account	96.50	363.83	
CAR CO.'S AD VALOREM TAX			
GROSS COLLECTIONS	82,379.77	83,953.04	1,573.27
DISTRIBUTED TO:			
Public School Income Acct	82,379.77	83,953.04	
MOTOR FUELS			
Special Fuel - Vendor	2,291,564.78	2,490,866.61	
Special Fuels - Motor Carrier	12,037,086.14	11,912,776.36	
Special Fuel Permits	184,030.26	188,758.18	
Gasoline Tax	65,780,238.52	64,573,542.25	
GROSS COLLECTIONS	80,292,919.70	79,165,943.40	-1,126,976.30
-Special Fuel Refunds-Vendor	10,245.12	25,457.57	
-Special Fuel Refunds-MC	115,609.74	89,039.17	
-Gasoline Refunds	1,471,574.04	1,978,653.22	
NET COLLECTIONS	78,695,490.80	77,072,793.44	
DISTRIBUTED TO:			
-Special Fuel Permit Suspense	-251,724.76	0.00	
-Special Fuel Refund Account	151,260.46	88,328.44	
-Gasoline Refund Account	1,455,031.64	1,927,695.08	
-Special Fuels Admin Expense	112,022.00	1,200,611.27	
-Gasoline Admin Expense	666,647.44	531,016.36	
-Highway Distribution - SF	14,501,123.48	13,303,461.44	
-Railroad Grade Crossing Prot	100,000.00	100,000.00	
-Highway Distribution-Gasoline	61,695,799.01	60,119,529.59	
-Aeronautics Account	554,081.96	618,372.07	
-Bridge Inspection	50,000.00	50,000.00	
-Waterways	300,000.00	300,000.00	
-Off-Road	300,000.00	300,000.00	
-Park & Rec Capital Improvemt	658,678.47	626,929.15	
HOTEL/MOTEL TAX			
GROSS COLLECTIONS	388,373.47	393,804.07	5,430.60
DISTRIBUTED TO:			
Boise Auditorium District	388,373.47	393,804.07	
Boise Auditorium-Admin.	0.00	0.00	
TRAVEL & CONVENTION TAX			
GROSS COLLECTIONS	1,597,617.60	1,647,932.18	50,314.58
-Refunds	3,440.95	1,806.11	
Net Collections	1,594,176.65	1,646,126.07	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1985 and 1986

SOURCE	FISCAL YEAR 85	FISCAL YEAR 86	INCREASE (DECREASE)
DISTRIBUTED TO:			
Travel & Convention Acct	1,562,685.09	1,623,789.29	
Trav & Conv - Admn Exp	31,491.56	22,336.78	
State Refund Account	3,440.95	1,806.11	
CHILD SUPPORT			
GROSS COLLECTIONS	316,599.24	338,618.93	22,019.69
DISTRIBUTED TO:			
Susp Acct - Child Support	23,505.11	58,812.72	
Trans Acct - Child Support	293,094.13	279,806.21	
SUSPENSE ACCOUNT			
Bond Suspense Account	-19,379.54	537,068.06	
Bad Check Suspense	0.00	0.00	
GROSS COLLECTIONS	-19,379.54	537,068.06	556,447.60
-Bond Suspense Disbursement	179,399.96	17,401.72	
Net Collections	-198,779.50	519,666.34	
DISTRIBUTED TO:			
Suspense Account	-19,379.54	537,068.06	
MISCELLANEOUS INCOME			
GROSS COLLECTIONS	48,895.64	60,913.21	14,017.57
Net Collections	46,895.64	60,913.21	
DISTRIBUTED TO:			
Miscellaneous Income	46,895.64	60,913.21	
GRAND TOTAL OF REVENUES COLLECTED BY SOURCE	706,859,159.96	728,569,755.67	21,710,595.71

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Account

Fiscal Years 1985 and 1986

ACCOUNT	FISCAL YEAR 85	FISCAL YEAR 86	INCREASE (DECREASE)
General Account	501,826,293.48	520,489,991.65	18,663,698.17
Miscellaneous Income	46,895.64	60,913.21	14,017.57
Waterways	300,000.00	300,000.00	
Off-Road	300,000.00	300,000.00	
State Refund Account	72,317,771.70	74,402,287.22	2,084,515.52
Allocation to Counties	17,851,476.23	18,044,115.25	192,639.02
Admin. Non-Game Mgmt.	302.86	5,900.00	5,597.14
Multistate Tax Compact	80,670.47	92,200.00	11,529.53
State Building Account	6,056,539.39	5,951,781.44	-104,757.95
Political Contributions	46,193.00	54,748.00	8,555.00
Bridge Inspection	50,000.00	50,000.00	
Railroad Grade Crossing Prot	100,000.00	100,000.00	
Travel & Convention Acct	1,562,685.09	1,623,789.29	61,104.20
Cancer Control	318,458.14	305,925.69	-12,532.45
Aeronautics Account	554,081.96	618,372.07	64,290.11
Special Fuel Refund Account	151,260.46	88,328.44	-62,932.02
Gasoline Refund Account	1,455,031.64	1,927,695.08	472,663.44
Trust Fund - Unclaimed Property	293,567.01	270,131.95	-23,435.06
Transfer Account - Child Support	293,094.13	279,806.21	-13,287.92
Water Pollution	8,636,401.51	9,643,378.28	1,006,976.77
Central Tumor Registry	96,018.21	92,239.39	-3,778.82
Alcoholism Treatment	783,287.01	771,708.95	-11,578.06
Trust Fund - Escheat	15,006.59	-7,643.86	-22,650.45
Hotel/Motel - Boise Auditorium	388,373.47	393,804.07	5,430.60
Suspense Account	-19,379.54	537,068.06	556,447.60
Suspense Account-Child Sup	23,505.11	58,812.72	35,307.61
Counties-Inheritance Tax	170,774.21	286,455.23	115,681.02
Public School Income Account	83,123.29	93,135.52	10,012.23
Fish & Game Contributions	78,450.52	75,048.00	-3,402.52
Inheritance Tax Refund Acct	193,870.39	207,170.30	13,299.91
Sales Tax Refund Account	449,677.28	516,783.23	67,105.95
U.S. Olympic Donation	27,220.07	23,355.95	-3,864.12
Drug Enforcement Donation	35,243.26	37,125.09	1,881.83
Special Fuel Permit Suspense	-251,724.76	0.00	251,724.76
Motor Fuels-Admin Exp	778,669.44	1,731,627.63	952,958.19
Travel & Convention-Admin Exp	31,491.56	22,336.78	-9,154.78
Hotel/Motel Admin.	0.00	0.00	
Park & Rec Capital Improvemt	658,678.47	626,929.15	-31,749.32
Highway Distribution	76,196,922.49	73,422,991.03	-2,773,931.46
Revenue Sharing	14,876,230.18	15,036,762.73	160,532.55
Drug Enforcement Admin	3,000.00	3,000.00	
Children's Trust Account	0.00	21,901.92	21,901.92
Children's Trust - Admin	0.00	9,780.00	9,780.00
GRAND TOTAL OF REVENUES COLLECTED BY ACCOUNT	706,859,159.96	728,569,755.67	21,710,595.71

COMPARATIVE STATEMENT OF TAX COLLECTIONS AND COST TO COLLECT

Fiscal Years Ended June 30, 1970 to June 30, 1986

Fiscal Year	Gross Tax Collections	Cost to Collect	Percent Cost to Collect
1970	133,823,215	1,418,175	1.06
1971	147,673,856	1,640,750	1.11
1972	171,758,942	1,805,473	1.05
1973	210,168,222	1,914,828	0.91
1974	242,418,995	2,262,793	0.93
1975	282,803,216	2,792,934	0.99
1976	311,861,822	3,387,781	1.09
1977	351,682,018	3,468,323	0.99
1978	390,105,411	4,163,900	1.07
1979	439,666,279	4,736,900	1.08
1980	463,988,518	5,133,200	1.11
1981	507,510,583	5,487,000	1.08
1982	532,324,468	6,326,300	1.19
1983	559,882,679	8,358,300	1.49
1984	671,190,497	8,496,900	1.27
1985	706,861,160	9,290,000	1.31
1986	728,569,756	9,232,600	1.27

EXPENSE BY PROGRAM FOR THE STATE TAX COMMISSION FOR FISCAL YEAR 1986*

*Administration and Support	$1,212,000
*Audit & Collections	7,938,100
Ad Valorem	930,900
Uniform Assessment Development	492,700
Circuit Breaker	3,106,200
*Multistate Tax Compact	82,500
	$13,762,400

* Programs involved in actual collection of taxes

SUMMARY OF AUDIT AND COLLECTIONS RECOVERIES ON CURRENT AND DELINQUENT RETURNS
During Fiscal Years Ended June 30, 1971 to June 30, 1986

Fiscal Year Ended	Individual Income and Withhldg. Tax	Corporation Income Tax	Sales and Use Tax	Motor Fuels and Misc. Taxes	Inheritance and Unclaimed Property	Total Audit Recoveries
June 30, 1971	$1,412,205	$2,011,896	$966,547	$206,218	$	$4,596,866
June 30, 1972	1,488,413	1,513,949	987,632	157,991		4,147,985
June 30, 1973	1,846,867	949,726	951,896	235,425		3,983,914
June 30, 1974	2,191,392	2,769,385	1,507,946	255,739		6,724,462
June 30, 1975	2,299,218	1,876,171	1,994,385	129,613		6,299,387
June 30, 1976	3,817,498	3,492,895	2,270,489	185,079		9,765,961
June 30, 1977	3,633,670	2,135,867	2,736,495	197,392		8,703,424
*June 30, 1978	853,690	1,661,169	1,187,923	389,876		4,092,658
*June 30, 1979	699,520	2,100,258	1,454,419	427,667	437,013	5,118,877
*June 30, 1980	1,130,911	1,827,745	1,548,808	446,676	531,119	5,485,259
*June 30, 1981	1,096,483	6,194,111	1,660,925	381,476	699,971	10,032,966
*June 30, 1982	1,196,430	2,659,712	997,016	498,270	822,198	6,173,626
*June 30, 1983	2,549,961	2,399,164	2,713,795	438,748	785,029	8,886,697
*June 30, 1984	3,267,601	6,236,946	2,305,214	238,722	819,600	12,868,083
*June 30, 1985	4,162,896	4,417,214	4,340,868	551,146	825,896	14,298,020
June 30, 1986	2,554,094	9,483,371	7,654,731	589,346	787,070	21,068,612

*Audit recoveries only. Does not include deficiencies pending or under protest.

COMPARATIVE STATEMENT OF GROSS TAX COLLECTIONS
During Fiscal Years Ended June 30, 1982 to June 30, 1986

Type of Tax	Fiscal Yr Ended June 30, 1982	Fiscal Yr Ended June 30, 1983	Fiscal Yr Ended June 30, 1984	Fiscal Yr Ended June 30, 1985	Fiscal Yr Ended June 30, 1986
Income Tax	$309,764,290.53	$312,518,567.30	$330,183,677.32	$364,616,031.78	$374,957,713.55
Sales Tax	146,206,912.49	165,441,061.43	241,838,406.63	238,544,342.78	250,470,187.00
Cigarette Tax	9,273,766.91	9,319,256.63	9,017,625.65	8,882,143.60	8,563,200.92
Beer Tax	3,574,628.92	3,531,997.16	3,442,485.13	3,422,177.53	3,312,580.56
Wine Tax	759,143.17	778,191.76	837,538.49	872,428.71	955,179.63
Tobacco Tax	974,204.08	1,095,211.94	1,253,360.44	1,354,017.37	1,350,704.78
Kilowatt Hr. Tax	1,755,555.72	2,176,882.09	2,412,653.31	2,270,591.20	2,100,856.77
Mine License Tax	2,449,408.67	687,627.72	1,106,196.89	676,052.05	380,628.13
Inheritance Tax	3,474,712.17	3,572,183.90	2,807,417.37	1,901,612.82	3,071,722.62
Special Fuels	601,397.66	1,143,138.42	10,131,891.35	14,512,681.18	14,592,401.15
Gasoline Tax	51,053,542.87	57,261,247.22	64,953,781.74	65,780,238.52	64,573,542.25
Unclaimed Property	238,535.23	219,361.56	730,202.29	1,598,509.63	1,176,846.37
Child Support Set Off	233,908.07	224,129.08	204,244.72	316,599.24	338,618.93
Escheat	56,109.13	8,425.67	41,980.42	15,846.61	1,902.45
Car Co. Ad Valorem	108,167.28	133,697.50	109,276.01	82,379.77	83,953.04
Hotel/Motel	554,333.13	316,893.03	354,569.68	388,373.47	393,804.07
Travel and Convention	1,218,484.27	1,371,164.95	1,506,536.86	1,597,617.60	1,647,932.18
Suspense	-1,992.93	42,615.02	216,962.88	-19,379.54	537,068.06
Miscellaneous Receipts	29,360.61	41,026.09	41,689.42	46,895.64	60,913.21
TOTALS	$532,324,467.98	$559,882,678.47	$671,190,496.60	$706,859,159.96	$728,569,755.67

STATE OF IDAHO - KILOWATT HOUR TAX - BY MONTHS - FISCAL YEAR JULY 1, 1985 TO JUNE 30, 1986

	KILOWATT HOURS					Tax Paid
Month (A) (1)	Generated (2)	Used For Irrigation(B) (3)	Used For Industry (B) (4)	Not Sold (5)	Net Taxable Generated (6)	Col. (6) x 1/2 Mill (7)
July - 1985	476,997,306	161,672,340	108,705,244	42,608,645	164,011,077	82,005.55
August	459,954,733	145,919,127	113,989,039	14,532,144	185,514,423	92,757.22
September	561,731,423	144,922,728	166,994,370	(4,665,051)	254,479,376	127,239.68
October	553,104,287	43,884,010	196,556,084	39,515,597	273,148,596	136,574.29
November	544,263,399	5,024,831	181,651,280	77,736,695	279,850,593	139,925.30
December	609,244,662	(481,912)	151,511,483	59,588,105	398,626,986	199,312.79
January - 1986	644,019,088	153,224	189,669,614	1,283,126	452,913,124	226,456.57
February	690,708,887	279,001	235,149,776	(12,637,809)	467,917,919	233,958.97
March	912,956,571	501,117	333,486,802	22,613,879	556,354,773	278,177.38
April	884,209,872	6,358,765	341,986,760	56,856,186	479,008,161	239,504.08
May	936,089,641	79,578,394	310,649,305	121,435,594	424,426,348	212,213.17
June	936,237,641	218,836,037	225,398,261	102,339,869	389,663,474	194,831.74
TOTALS	8,209,517,510	806,647,662	2,555,748,018	521,206,980	4,325,914,850	2,162,956.74

NOTES: (A) The tax is paid one month after the electricity is generated.
(B) Factored in accordance with State Tax Commission Regulations implemented on June 1, 1978.
(C) One cogenerater is paying yearly, therefore, KWH's generated and tax paid for 1985 is listed on Dec.

KILOWATT HOUR TAX - GROSS COLLECTIONS (Distributed to General Fund)

July 1, 1969 to June 30, 1970	$ 403,299.47
July 1, 1970 to June 30, 1971	575,005.25
July 1, 1971 to June 30, 1972	550,288.95
July 1, 1972 to June 30, 1973	826,054.16
July 1, 1973 to June 30, 1974	592,766.45
July 1, 1974 to June 30, 1975	408,064.72
July 1, 1975 to June 30, 1976	1,255,728.49
July 1, 1976 to June 30, 1977	597,124.69
July 1, 1977 to June 30, 1978	510,421.35
July 1, 1978 to June 30, 1979	1,651,755.46
July 1, 1979 to June 30, 1980	1,404,867.35
July 1, 1980 to June 30, 1981	1,607,497.23
July 1, 1981 to June 30, 1982	1,755,555.72
July 1, 1982 to June 30, 1983	2,176,167.91
July 1, 1983 to June 30, 1984	2,413,112.96
July 1, 1984 to June 30, 1985	2,270,460.79
July 1, 1985 to June 30, 1986	2,162,956.74

COMPARATIVE STATEMENT OF SALES TAX COLLECTIONS BY COUNTY
Fiscal Years Ended June 30, 1985 and June 30, 1986

COUNTY	TAXABLE SALES F/Y 1985	TAXABLE SALES FY 1986	% Increase (Decrease)	GROSS TAX PAID BEFORE REFUNDS FY 1985	GROSS TAX PAID BEFORE REFUNDS FY 1986	% Increase (Decrease)
ADA	$1,170,994,687.28	$1,152,553,160.16	(1.57)	$47,725,751.19	$47,919,307.54	0.41
ADAMS	5,979,713.56	5,381,774.31	(10.00)	249,065.92	220,145.46	(11.61)
BANNOCK	298,854,433.23	266,822,799.03	(10.72)	12,117,272.51	11,071,779.07	(8.63)
BEAR LAKE	17,591,575.79	16,406,793.09	(6.73)	720,042.75	691,692.61	(3.94)
BENEWAH	29,706,250.38	27,803,126.13	(6.41)	1,236,065.78	1,152,456.23	(6.76)
BINGHAM	80,478,492.87	80,205,392.55	(0.34)	3,302,517.70	3,330,713.95	0.85
BLAINE	123,554,698.59	133,075,186.46	7.71	5,068,344.83	5,471,720.34	7.96
BOISE	6,366,455.24	7,515,411.45	18.05	266,042.49	309,161.15	16.21
BONNER	107,948,159.87	105,747,544.83	(2.04)	4,393,178.91	4,416,795.81	0.54
BONNEVILLE	324,949,912.97	383,649,597.14	18.06	13,210,993.27	16,070,178.88	21.64
BOUNDARY	23,552,537.23	23,770,527.52	0.93	945,561.42	1,010,990.37	6.92
BUTTE	7,720,338.68	6,052,422.24	(21.60)	305,750.76	264,531.91	(13.48)
CAMAS	1,848,547.71	1,760,210.37	(4.78)	75,059.90	72,442.47	(3.49)
CANYON	276,997,245.59	265,726,186.32	(4.01)	11,250,455.89	11,077,363.50	(1.54)
CARIBOU	27,385,322.75	24,295,159.69	(11.28)	1,103,848.07	988,971.68	(10.41)
CASSIA	70,284,370.46	64,486,649.29	(8.25)	2,872,867.05	2,689,960.18	(6.37)
CLARK	1,674,546.54	1,721,749.91	2.82	67,663.56	72,541.85	7.21
CLEARWATER	26,283,844.58	25,565,851.62	(2.73)	1,056,862.90	1,044,927.36	(1.13)
CUSTER	38,439,688.76	16,774,619.43	(56.36)	1,601,214.12	736,597.73	(54.00)
ELMORE	48,523,250.10	49,105,654.27	1.20	1,996,151.94	2,037,821.03	2.09
FRANKLIN	24,633,505.46	24,259,170.69	(1.52)	1,005,958.86	1,009,734.91	0.38
FREMONT	26,382,416.93	25,842,145.10	(2.05)	1,037,425.14	1,084,469.75	4.53
GEM	21,673,699.02	19,538,222.41	(9.85)	905,249.24	811,222.91	(10.39)
GOODING	25,531,726.01	24,626,456.48	(3.55)	1,053,589.37	1,031,968.42	(2.05)
IDAHO	40,388,713.70	39,047,384.79	(3.32)	1,656,021.71	1,639,895.43	(0.97)
JEFFERSON	28,574,935.61	28,496,683.89	(0.27)	1,160,071.23	1,202,022.95	3.62
JEROME	27,804,923.29	27,239,208.85	(2.03)	1,110,540.57	1,142,375.13	2.87
KOOTENAI	291,281,495.10	300,287,162.05	3.09	11,904,910.10	12,668,646.94	6.42
LATAH	94,801,893.81	94,832,704.86	0.03	3,851,426.85	3,977,013.39	3.26
LEMHI	28,518,243.60	28,423,019.54	(0.33)	1,168,105.28	1,190,393.67	1.91
LEWIS	13,649,312.62	13,525,823.44	(0.90)	560,812.46	565,986.41	0.92
LINCOLN	6,090,131.23	5,831,293.26	(4.25)	246,066.63	243,903.84	(0.88)
MADISON	54,674,258.81	60,354,287.49	10.39	2,279,601.29	2,528,229.14	10.91
MINIDOKA	46,180,869.31	49,822,749.63	7.89	1,884,767.36	2,022,716.04	7.32
NEZ PERCE	209,789,498.86	210,453,788.84	0.32	8,518,373.25	8,843,347.02	3.81
ONEIDA	9,542,300.86	9,369,823.38	(1.81)	388,037.16	387,191.86	(0.22)
OWYHEE	23,426,188.98	21,145,350.79	(9.74)	955,560.52	861,620.51	(9.83)
PAYETTE	25,896,618.63	24,865,587.22	(3.98)	1,102,779.78	1,028,483.95	(6.74)
POWER	13,508,268.64	14,106,922.79	4.43	511,130.54	614,079.98	20.14
SHOSHONE	63,228,097.86	59,409,894.92	(6.04)	2,595,938.79	2,489,747.54	(4.09)
TETON	8,701,181.62	9,344,632.61	7.39	359,870.49	367,247.41	2.05
TWIN FALLS	246,661,292.98	248,836,679.48	0.88	10,016,916.13	10,302,450.51	2.85
VALLEY	31,469,781.35	29,101,912.60	(7.52)	1,248,427.43	1,218,959.48	(2.36)
WASHINGTON	33,891,127.47	33,202,645.27	(2.03)	1,380,547.50	1,379,304.40	(0.09)
MULTI-COUNTY	1,210,848,467.34	1,380,508,087.96	14.01	48,809,090.71	59,539,837.91	21.99
OTHER STATES	571,748,412.84	523,663,283.91	(8.41)	23,286,825.31	21,661,724.39	(6.98)
TOTAL	$5,868,031,434.11	$5,964,554,738.06	1.64	$238,562,754.66	$250,462,673.01	4.99

DISTRIBUTION OF INCOME TAX COLLECTIONS - FY 1981-86

	1981-82	1982-83	1983-84	1984-85	1985-86
General Fund	$255,846,006	$241,637,915	$256,537,247	$292,065,919	$301,203,624
Filing Refunds	49,043,789	65,639,749	69,025,322	67,207,943	69,003,933
Withholding Refunds	387,015	220,540	203,242	695,995	117,814
Unused Sales Tax	1,057,414	1,057,105	1,007,892	959,086	911,534
State Building Fund	1,229,030	1,213,080	3,124,580	3,456,366	3,426,020
Election Campaign	68,119	59,254	53,611	46,193	54,748
U.S. Olympic Donations	0	36,607	43,657	27,220	23,356
Trans. - Bldg. Susp. to State Bldg. Fund	2,025,430	2,513,516	0	0	0
Admn. Non-Game Mgmt.	16,200	16,200	(1,311)	303	5,900
Fish & Game Donations	64,927	72,663	92,843	78,451	75,048
Drug Enforcement Donations	0	0	26,514	38,243	40,125
Children's Trust	0	0	0	0	31,682
Multistate Tax Compact Fund	26,360	51,938	70,081	40,313	63,930
Gross Collections	$309,764,290	$312,518,567	$330,183,678	$364,616,032	$374,957,714

ALLOCATION OF SALES TAX FUNDS F.Y. 1981 - 1986

Source	1981-82	1982-83	1983-84	1984-85	1985-86
Sales Tax Refund	$ 311,800	$ 181,216	$ 596,111	$ 449,678	$ 516,783
Alloc. to Counties	14,585,857	15,266,346	16,192,242	17,851,476	18,044,115
Public School Income	14,585,857	15,266,346	16,192,242	0	0
State Building Fund	500,000	500,000	500,000	500,000	500,000
Social Security Trust	17,466,629	18,802,916	19,929,638	0	0
Multistate Tax Compact	36,540	17,262	6,119	40,357	28,270
Revenue Sharing	0	0	0	14,876,230	15,036,763
Water Pollution Control	0	0	0	4,800,000	4,800,000
General Fund	98,720,229	115,406,975	188,422,054	200,026,602	211,544,256
TOTAL	$146,206,912	$165,441,061	$241,838,406	$238,544,343	$250,470,187

COMPARATIVE STATEMENT OF MISCELLANEOUS TAX COLLECTIONS
FOR FISCAL YEARS 1981 - 1986

Source	1981-82	1982-83	1983-84	1984-85	1985-86
Gasoline Tax	$51,053,543	$57,261,247	$64,953,782	$65,780,239	64,573,542
Special Fuels Tax	601,398	1,143,138	10,131,891	14,512,681	14,592,401
Wine Tax	759,143	778,192	837,538	872,429	955,180
Beer Tax	3,574,629	3,531,997	3,442,485	3,442,177	3,312,581
Cigarette Tax	9,244,271	9,288,921	8,989,799	8,854,769	8,536,893
Cigarette License	29,542	30,336	27,827	27,375	26,308
Tobacco Tax	974,204	1,095,212	1,253,360	1,354,017	1,350,705
Total Revenue	$66,236,730	$73,129,043	$89,636,682	$94,843,687	$93,347,610

AMOUNT OF MONEY PAID FROM SALES TAX FUND TO COUNTY TREASURERS AS REIMBURSEMENT FOR EXEMPTION OF BUSINESS INVENTORY 7.5% SALES TAX COLLECTED 7-1-85 to 6-30-86

	10/85	1/86	4/86	7/86	TOTAL
Ada	692,651.93	659,207.76	643,917.35	629,549.84	2,625,326.88
Adams	32,720.55	30,616.62	29,654.72	28,750.88	121,742.77
Bannock	317,129.00	303,094.37	296,677.85	290,648.61	1,207,549.83
Bear Lake	41,393.75	39,248.38	38,267.54	37,345.90	156,255.57
Benewah	34,117.46	32,492.33	31,749.33	31,051.18	129,410.30
Bingham	180,158.95	171,738.63	167,888.93	164,271.58	684,058.09
Blaine	40,224.68	37,943.51	36,900.57	35,920.59	150,989.35
Boise	18,582.79	17,443.35	16,922.41	16,432.91	69,381.46
Bonner	89,083.46	85,317.56	83,595.83	81,978.01	339,974.86
Bonneville	304,812.84	290,182.03	283,492.93	277,207.57	1,155,695.37
Boundary	39,409.33	37,542.49	36,688.99	35,887.00	149,527.81
Butte	18,078.68	17,012.91	16,525.64	16,067.79	67,685.02
Camas	13,240.60	12,517.81	12,187.35	11,876.84	49,822.60
Canyon	401,960.26	383,480.68	375,031.96	367,093.18	1,527,566.08
Caribou	65,177.99	61,913.91	60,421.59	59,019.35	246,532.84
Cassia	108,829.60	102,407.32	99,471.11	96,712.11	407,420.14
Clark	25,636.13	24,429.94	23,878.48	23,360.30	97,304.85
Clearwater	105,009.25	99,187.77	96,526.23	94,025.34	394,748.59
Custer	40,965.43	38,375.80	37,191.84	36,079.34	152,612.41
Elmore	62,445.42	59,160.62	57,658.84	56,247.70	235,512.58
Franklin	51,400.89	48,882.62	47,731.29	46,649.45	194,664.25
Freemont	50,662.65	48,100.65	46,929.32	45,828.69	191,521.31
Gem	70,023.71	66,658.34	65,119.72	63,673.97	265,475.74
Gooding	77,207.17	73,770.45	72,199.20	70,722.80	293,899.62
Idaho	101,039.69	95,176.78	92,496.30	89,977.61	378,690.38
Jefferson	54,948.43	51,967.48	50,604.61	49,324.00	206,844.52
Jerome	74,489.65	71,082.85	69,525.29	68,061.74	283,159.53
Kootenai	197,223.95	188,799.03	184,947.22	181,327.90	752,298.10
Latah	81,158.57	76,738.94	74,718.32	72,819.65	305,435.48
Lemhi	59,234.37	55,346.48	53,568.96	51,898.73	220,048.54
Lewis	28,957.27	27,635.98	27,031.93	26,464.28	110,089.46
Lincoln	36,460.09	34,517.29	33,629.06	32,794.44	137,400.88
Madison	46,369.66	44,164.45	43,156.24	42,208.89	175,899.24
Minidoka	97,828.24	93,164.61	91,032.43	89,028.95	371,054.23
Nez Perce	292,483.31	280,748.27	275,383.11	270,341.76	1,118,956.45
Oneida	30,054.80	28,473.41	27,750.40	27,071.04	113,349.65
Owyhee	67,993.11	64,006.23	62,183.47	60,470.71	254,653.52
Payette	55,730.70	52,867.14	51,557.95	50,327.78	210,483.57
Power	57,095.70	54,151.58	52,805.55	51,540.77	215,593.60
Shoshone	104,724.09	99,390.61	96,952.18	94,660.93	395,727.81
Teton	22,173.76	20,969.87	20,419.46	19,902.27	83,465.36
Twin Falls	366,516.82	350,622.33	343,355.46	336,527.20	1,397,021.81
Valley	32,435.61	30,550.36	29,688.44	28,878.54	121,552.95
Washington	73,171.18	69,722.92	68,146.44	66,665.09	277,705.63
	4,761,011.52	4,530,822.46	4,425,581.84	4,326,693.21	18,044,109.03

SALES TAX REVENUE SHARING DISTRIBUTION -- COUNTIES

	10/85	1/86	4/86	7/86	TOTAL
Ada	320,281.56	302,141.30	293,847.72	286,054.71	1,202,325.29
Adams	13,151.69	12,823.91	12,674.05	12,533.24	51,182.89
Bannock	120,842.88	114,269.38	111,264.03	108,440.07	454,816.36
Bear Lake	19,297.49	18,613.28	18,300.46	18,006.52	74,217.75
Benewah	21,726.74	20,901.64	20,524.41	20,169.95	83,322.74
Bingham	70,665.10	67,001.74	65,326.88	63,753.11	266,746.83
Blaine	28,507.12	27,288.78	26,731.76	26,208.37	108,736.03
Boise	12,345.25	12,064.25	11,935.77	11,815.05	48,160.32
Bonner	51,034.57	48,509.71	47,355.37	46,270.69	193,170.34
Bonneville	121,512.17	114,899.86	111,876.76	109,036.12	457,324.91
Boundary	19,996.52	19,271.76	18,940.41	18,629.06	76,837.75
Butte	13,052.55	12,730.52	12,583.29	12,444.95	50,811.31
Camas	8,784.02	8,709.56	8,675.51	8,643.52	34,812.61
Canyon	152,508.90	144,098.88	140,253.88	136,640.96	573,502.62
Caribou	21,850.67	21,018.38	20,637.87	20,280.32	83,787.24
Cassia	42,067.87	40,063.06	39,146.47	38,285.20	159,562.60
Clark	8,798.89	8,723.56	8,689.12	8,656.76	34,868.33
Clearwater	24,559.19	23,569.82	23,117.48	22,692.45	93,938.94
Custer	17,750.72	17,156.21	16,884.41	16,629.01	68,420.35
Elmore	44,039.35	41,920.19	40,951.33	40,040.95	166,951.82
Franklin	23,488.34	22,561.07	22,137.13	21,738.78	89,925.32
Freemont	25,621.78	24,570.78	24,090.27	23,638.76	97,921.59
Gem	26,614.96	25,506.36	24,999.51	24,523.26	101,644.09
Gooding	28,067.53	26,874.69	26,329.33	25,816.88	107,088.43
Idaho	31,618.86	30,220.05	29,580.52	28,979.59	120,399.02
Jefferson	34,482.70	32,917.79	32,202.33	31,530.05	131,132.87
Jerome	33,851.43	32,323.13	31,624.41	30,967.86	128,766.83
Kootenai	116,014.16	109,720.72	106,843.40	104,139.75	436,718.03
Latah	57,512.52	54,611.97	53,285.86	52,039.79	217,450.14
Lemhi	20,412.96	19,664.06	19,321.66	18,999.93	78,398.61
Lewis	14,063.90	13,683.22	13,509.17	13,345.63	54,601.92
Lincoln	13,609.45	13,255.12	13,093.13	12,940.91	52,898.61
Madison	43,165.16	41,096.70	40,151.02	39,262.41	163,675.29
Minidoka	42,499.19	40,469.36	39,541.33	38,669.32	161,179.20
Nez Perce	62,458.59	59,271.18	57,813.92	56,444.62	235,988.31
Oneida	13,260.76	12,926.65	12,773.90	12,630.37	51,591.68
Owyhee	21,933.29	21,096.21	20,713.51	20,353.90	84,096.91
Payette	33,811.77	32,285.78	31,588.10	30,932.54	128,618.19
Power	18,833.13	18,175.84	17,875.34	17,592.98	72,477.29
Shoshone	36,209.61	34,544.55	33,783.30	33,068.00	137,605.46
Teton	12,827.80	12,518.80	12,377.54	12,244.80	49,968.94
Twin Falls	100,253.86	94,874.45	92,415.01	90,104.06	377,647.38
Valley	18,619.95	17,975.02	17,680.18	17,403.11	71,678.26
Washington	21,749.86	20,923.41	20,545.59	20,190.53	83,409.39
	1,983,754.81	1,887,842.70	1,843,992.44	1,802,788.84	7,518,378.79

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES

Revenue sharing monies are distributed quarterly from the sales tax account to each Idaho County and to all incorporated cities. The total amount distributed is equal to 6.25% of sales tax collections. One-half of this amount is distributed to counties and one-half to the cities. Counties share equally in the first $30,000 each quarter, while the remainder is distributed according to population. Cities receive shares determined half on population and half on valuation.

	10/85	1/86	4/86	7/86	TOTAL
Aberdeen	4,028.63	3,833.86	3,745.05	3,661.13	15,268.67
Acequia	272.93	259.74	253.72	248.04	1,034.43
Albion	876.66	834.28	814.94	796.69	3,322.57
American Falls	10,133.73	9,643.78	9,420.39	9,209.30	38,407.20
Ammon	12,358.28	11,760.77	11,488.32	11,230.92	46,838.29
Arco	3,240.09	3,083.44	3,012.00	2,944.51	12,280.04
Arimo	831.83	791.61	773.27	755.95	3,152.66
Ashton	3,051.91	2,904.35	2,837.07	2,773.51	11,566.84
Athol	998.93	950.63	928.61	907.80	3,785.97
Atomic City	90.51	86.13	84.14	82.25	343.03
Bancroft	1,271.34	1,209.87	1,181.84	1,155.36	4,818.41
Basalt	900.11	856.59	836.74	817.99	3,411.43
Bellevue	4,128.58	3,928.97	3,837.96	3,751.96	15,647.47
Blackfoot	26,857.47	25,558.95	24,966.85	24,407.43	101,790.70
Bliss	552.85	526.13	513.94	502.42	2,095.34
Bloomington	637.18	606.37	592.33	579.05	2,414.93
Boise	420,445.54	400,117.51	390,851.81	382,090.84	1,593,505.70
Bonners Ferry	6,673.13	6,350.49	6,203.40	6,064.38	25,291.40
Bovill	652.98	621.41	607.01	593.41	2,474.81
Buhl	10,092.21	9,604.27	9,381.77	9,171.56	38,249.81
Burley	27,874.46	26,526.76	25,912.33	25,331.63	105,645.18
Butte City	194.01	184.64	180.35	176.32	735.32
Caldwell	57,586.86	54,802.60	53,533.27	52,333.55	218,256.28
Cambridge	1,083.42	1,031.03	1,007.16	984.58	4,106.19
Cascade	3,748.21	3,567.00	3,484.39	3,406.28	14,205.88
Castleford	450.85	429.05	419.11	409.72	1,708.73
Challis	5,035.95	4,792.46	4,681.47	4,576.55	19,086.43
Chatcolet	603.50	574.32	561.02	548.44	2,287.28
Chubbuck	28,263.91	26,897.39	26,274.28	25,685.57	107,121.15
Clark Fork	1,462.01	1,391.33	1,359.09	1,328.64	5,541.07
Clayton	182.88	174.04	170.01	166.20	693.13
Clifton	675.11	642.47	627.59	613.53	2,558.70
Coeur d'Alene	82,431.49	78,446.03	76,629.20	74,911.76	312,418.48
Cottonwood	3,008.71	2,863.24	2,796.93	2,734.25	11,403.13
Council	2,705.10	2,574.31	2,514.68	2,458.33	10,252.42
Craigmont	1,797.56	1,710.65	1,671.03	1,633.58	6,812.82
Crouch	302.72	288.08	281.41	275.11	1,147.32
Culdesac	671.36	638.89	624.10	610.11	2,544.46
Dalton Gardens	6,769.99	6,442.68	6,293.46	6,152.41	25,658.54
Dayton	1,322.09	1,258.17	1,229.03	1,201.48	5,010.77

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES (Continued)

Deary	1,546.04	1,471.29	1,437.21	1,405.00	5,859.54
Declo	772.40	735.06	718.02	701.94	2,927.42
Dietrich	296.49	282.16	275.62	269.44	1,123.71
Donnelly	623.09	592.96	579.22	566.24	2,361.51
Downey	1,744.00	1,659.68	1,621.23	1,584.91	6,609.82
Driggs	2,571.10	2,446.79	2,390.12	2,336.55	9,744.56
Drummond	60.36	57.44	56.11	54.85	228.76
Dubois	1,047.42	996.78	973.69	951.88	3,969.77
Eagle	11,010.00	10,477.68	10,235.02	10,005.62	41,728.32
East Hope	1,274.63	1,213.00	1,184.91	1,158.35	4,830.89
Eden	808.69	769.59	751.75	734.92	3,064.95
Elk River	617.91	588.03	574.41	561.54	2,341.89
Emmett	12,782.26	12,164.25	11,882.48	11,616.21	48,445.20
Fairfield	1,090.13	1,037.42	1,013.40	990.69	4,131.64
Ferdinand	425.07	404.52	395.14	386.30	1,611.03
Fernan Lake	758.57	721.88	705.16	689.37	2,874.98
Filer	4,481.10	4,264.45	4,165.66	4,072.32	16,983.53
Firth	1,084.11	1,031.69	1,007.79	985.21	4,108.80
Franklin	1,528.01	1,454.12	1,420.44	1,388.61	5,791.18
Fruitland	7,071.06	6,729.18	6,573.30	6,426.01	26,799.55
Garden City	19,694.46	18,742.26	18,308.21	17,897.85	74,642.78
Genesee	2,448.87	2,330.47	2,276.49	2,225.47	9,281.30
Georgetown	1,603.77	1,526.23	1,490.87	1,457.46	6,078.33
Glenns Ferry	3,906.80	3,717.91	3,631.78	3,550.41	14,806.90
Gooding	7,848.94	7,469.46	7,296.42	7,132.94	29,747.76
Grace	2,993.17	2,848.45	2,782.46	2,720.12	11,344.20
Grandview	990.13	942.26	920.43	899.81	3,752.63
Grangeville	10,618.48	10,105.09	9,871.03	9,649.82	40,244.42
Greenleaf	1,884.96	1,793.83	1,752.26	1,713.00	7,144.05
Hagerman	1,765.91	1,680.52	1,641.60	1,604.82	6,692.85
Hailey	12,463.16	11,860.58	11,585.93	11,326.22	47,235.89
Hamer	244.80	232.96	227.57	222.47	927.80
Hansen	2,510.86	2,389.46	2,334.09	2,281.81	9,516.22
Harrison	888.95	845.97	826.37	807.86	3,369.15
Hauser Lake	921.09	876.55	856.25	837.06	3,490.95
Hayden	9,665.79	9,198.45	8,985.41	8,784.04	36,633.69
Hayden Lake	2,054.89	1,955.54	1,910.27	1,867.43	7,788.13
Hazelton	1,534.27	1,460.09	1,426.26	1,394.30	5,814.92
Heyburn	7,938.18	7,554.37	7,379.35	7,214.02	30,085.92
Hollister	400.63	381.27	372.43	364.09	1,518.42
Homedale	5,475.84	5,211.09	5,090.35	4,976.31	20,753.59
Hope	497.48	473.44	462.47	452.10	1,885.49
Horseshoe Bend	2,014.16	1,916.77	1,872.38	1,830.42	7,633.73
Huetter	184.90	175.96	171.88	168.03	700.77
Idaho City	942.62	897.05	876.27	856.63	3,572.57
Idaho Falls	134,405.53	127,907.20	124,944.68	122,144.53	509,401.94
Inkom	2,554.64	2,431.12	2,374.81	2,321.59	9,682.16
Iona	2,830.20	2,693.37	2,630.96	2,572.02	10,726.55
Irwin	345.20	328.51	320.90	313.71	1,308.32
Island Park	494.06	470.17	459.28	448.99	1,872.50
Jerome	20,192.91	19,216.60	18,771.46	18,350.83	76,531.80
Juliaetta	1,461.97	1,391.28	1,359.05	1,328.59	5,540.89
Kamiah	3,726.17	3,546.02	3,463.88	3,386.26	14,122.33

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES (Continued)

Kellogg	7,910.23	7,527.78	7,353.41	7,188.64	29,980.06
Kendrick	1,265.26	1,204.09	1,176.19	1,149.84	4,795.38
Ketchum	26,592.99	25,307.25	24,721.45	24,167.08	100,788.77
Kimberly	6,789.10	6,460.86	6,311.19	6,169.77	25,730.92
Kooskia	1,851.78	1,762.26	1,721.44	1,682.86	7,018.34
Kootenai	1,035.24	985.18	962.36	940.80	3,923.58
Kuna	5,372.54	5,112.78	4,994.33	4,882.43	20,362.08
Lapwai	2,002.38	1,905.56	1,861.40	1,819.71	7,589.05
Lava Hot Springs	1,500.02	1,427.50	1,394.43	1,363.19	5,685.14
Leadore	275.66	262.33	256.25	250.51	1,044.75
Lewiston	92,668.76	88,188.33	86,145.82	84,215.14	351,218.05
Lewisville	1,429.75	1,360.63	1,329.11	1,299.33	5,418.82
Lost River	134.96	128.43	0.00	0.00	263.39
McCall	14,459.54	13,760.43	13,441.86	13,140.48	54,802.31
McCammon	1,959.40	1,864.66	1,821.46	1,780.65	7,426.17
Mackay	1,900.61	1,808.71	1,766.82	1,727.23	7,203.37
Malad	5,621.82	5,350.01	5,226.08	5,108.98	21,306.89
Malta	529.46	503.86	492.19	481.16	2,006.67
Marsing	1,987.50	1,891.39	1,847.58	1,806.18	7,532.65
Melba	795.58	757.11	739.58	723.01	3,015.28
Menan	1,589.38	1,512.53	1,477.50	1,444.39	6,023.80
Meridian	25,786.41	24,539.66	23,971.33	23,434.07	97,731.47
Middleton	5,436.17	5,173.33	5,053.48	4,940.26	20,603.24
Midvale	615.97	586.19	572.60	559.77	2,334.53
Minidoka	227.46	216.45	211.44	206.70	862.05
Montpelier	8,799.31	8,373.88	8,179.91	7,996.61	33,349.71
Moore	521.08	495.89	484.41	473.55	1,974.93
Moscow	50,943.97	48,480.88	47,357.89	46,296.65	193,079.39
Mountain Home	24,574.32	23,386.17	22,844.47	22,332.55	93,137.51
Moyie Springs	1,488.82	1,416.84	1,384.03	1,353.01	5,642.70
Mud Lake	583.82	555.59	542.72	530.56	2,212.69
Mullan	2,668.24	2,539.24	2,480.41	2,424.84	10,112.73
Murtaugh	327.13	311.31	304.09	297.28	1,239.81
Nampa	81,448.71	77,510.76	75,715.37	74,018.62	308,693.46
New Meadows	1,637.56	1,558.39	1,522.29	1,488.17	6,206.41
New Plymouth	2,962.28	2,819.06	2,753.76	2,692.06	11,227.16
Newdale	944.25	898.60	877.78	858.12	3,578.75
Nez Perce	1,415.40	1,346.97	1,315.77	1,286.29	5,364.43
Notus	1,077.99	1,025.87	1,002.11	979.65	4,085.62
Oakley	1,826.01	1,737.73	1,697.46	1,659.44	6,920.64
Oldtown	896.19	852.86	833.10	814.44	3,396.59
Onaway	659.99	628.08	613.53	599.79	2,501.39
Orofino	10,786.36	10,264.86	10,027.07	9,802.39	40,880.68
Osburn	5,620.33	5,348.59	5,224.69	5,107.62	21,301.23
Oxford	199.37	189.73	185.34	181.18	755.62
Paris	1,904.96	1,812.86	1,770.86	1,731.18	7,219.86
Parker	719.49	684.72	668.85	653.86	2,726.92
Parma	4,783.75	4,552.46	4,447.00	4,347.36	18,130.57
Paul	2,502.63	2,381.64	2,326.46	2,274.33	9,485.06
Payette	15,427.08	14,681.20	14,341.11	14,019.76	58,469.15
Peck	465.46	442.96	432.70	423.01	1,764.13
Pierce	2,438.55	2,320.65	2,266.89	2,216.10	9,242.19
Pinehurst	5,161.49	4,911.94	4,798.14	4,690.64	19,562.21

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES (Continued)

Placerville	160.93	153.15	149.61	146.25	609.94
Plummer	2,180.50	2,075.08	2,027.02	1,981.59	8,264.19
Pocatello	146,367.50	139,290.81	136,064.65	133,015.27	554,738.23
Ponderay	1,425.51	1,356.58	1,325.17	1,295.46	5,402.72
Post Falls	20,875.35	19,866.06	19,405.93	18,971.02	79,118.36
Potlatch	2,186.54	2,080.83	2,032.62	1,987.08	8,287.07
Preston	11,489.22	10,933.72	10,680.46	10,441.13	43,544.53
Priest River	5,446.54	5,183.21	5,063.15	4,949.68	20,642.58
Rathdrum	4,713.90	4,485.99	4,382.06	4,283.87	17,865.82
Reubens	240.39	228.77	223.48	218.47	911.11
Rexburg	31,974.94	30,429.00	29,724.06	29,058.07	121,186.07
Richfield	929.15	884.23	863.73	844.39	3,521.50
Rigby	7,423.43	7,064.52	6,900.87	6,746.24	28,135.06
Riggins	1,441.41	1,371.72	1,339.94	1,309.91	5,462.98
Ririe	1,630.44	1,551.60	1,515.66	1,481.70	6,179.40
Roberts	1,044.18	993.69	970.67	948.92	3,957.46
Rockland	740.39	704.59	688.27	672.85	2,806.10
Rupert	14,954.01	14,231.01	13,901.33	13,589.85	56,676.20
Salmon	10,264.38	9,768.11	9,541.85	9,328.02	38,902.36
Sandpoint	19,717.07	18,763.78	18,329.24	17,918.40	74,728.49
Shelley	10,360.68	9,859.75	9,631.36	9,415.54	39,267.33
Shoshone	3,361.30	3,198.79	3,124.67	3,054.67	12,739.43
Smelterville	1,503.43	1,430.74	1,397.58	1,366.28	5,698.03
Soda Springs	11,363.27	10,813.87	10,563.36	10,326.66	43,067.16
Spencer	86.62	82.43	80.52	76.71	326.28
Spirit Lake	2,450.98	2,332.49	2,278.46	2,227.39	9,289.32
St. Anthony	8,067.88	7,677.81	7,499.94	7,331.90	30,577.53
St. Charles	572.31	544.63	532.02	520.09	2,169.05
St. Maries	8,429.76	8,022.19	7,836.38	7,660.76	31,949.09
Stanley	832.04	791.82	773.49	756.15	3,153.50
Stateline	148.80	141.61	138.32	135.22	563.95
Stites	637.18	606.38	592.32	579.05	2,414.93
Sugar City	3,083.96	2,934.85	2,866.86	2,802.63	11,688.30
Sun Valley	24,041.89	22,879.50	22,350.04	21,848.69	91,120.12
Swan Valley	502.38	478.09	467.02	456.55	1,904.04
Tensed	284.34	270.59	264.32	258.40	1,077.65
Teton	1,357.61	1,291.98	1,262.04	1,233.77	5,145.40
Tetonia	497.47	473.42	462.45	452.09	1,885.43
Troy	2,397.55	2,281.64	2,228.77	2,178.84	9,086.80
Twin Falls	87,840.17	83,593.21	81,657.00	79,827.04	332,917.42
Ucon	2,222.49	2,115.03	2,066.03	2,019.74	8,423.29
Victor	898.64	855.19	835.38	816.66	3,405.87
Wallace	4,346.14	4,136.01	4,040.20	3,949.67	16,472.02
Wardner	715.56	680.96	665.19	650.29	2,712.00
Warm River	27.92	26.56	25.95	25.36	105.79
Weippe	1,924.63	1,831.58	1,789.15	1,749.06	7,294.42
Weiser	13,574.05	12,917.76	12,618.54	12,335.79	51,446.14
Wendell	5,301.88	5,045.55	4,928.65	4,818.22	20,094.30
Weston	1,043.70	993.25	970.23	948.49	3,955.67
Whitebird	389.09	370.28	361.69	353.59	1,474.65
Wilder	2,848.23	2,710.52	2,647.71	2,588.41	10,794.87
Winchester	1,010.25	961.41	939.13	918.10	3,828.89
Worley	543.00	516.75	504.78	493.47	2,058.00
	1,983,754.80	1,887,842.69	1,843,992.43	1,802,666.20	7,518,256.15

STATE OF IDAHO TAX COMMISSION
TAX REFUND TRUST FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES

Year Ended June 30, 1986

	STATE REFUND ACCOUNT									
	Individual Income	Corp.	Misc.[1]	Total	Sales Refund	Special Fuels Refund	Gasoline Refund	Unclaimed Property Refund	Escheat Trust Refunds	Inheritance Refund
Operating revenues: Tax receipts[2]	64,238,346	10,007,813	363,299	74,609,458	516,783	88,328	1,978,653	119,280	53	207,170
Operating expenses: Refunds[2]	63,132,665	6,900,616	375,276	70,408,557	516,783	114,497	1,927,695	119,280	53	207,170
Excess of revenues over (under) expenses	1,105,681	3,107,197	(11,977)	4,200,901	0	(26,169)	(50,958)	0	0	0
Transfers in (out)	(1,105,681)	(3,107,197)	11,977	(4,200,901)	(50,000)					
Fund balance at beginning of year				400,000	50,000	26,169	50,958	0	0	0
Fund balance at end of year				$400,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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[1] Miscellaneous tax refunds include Cigarette, Beer, Wine, Mine License, Tobacco and Travel and Convention refunds.

[2] "Tax receipts" reflect distribution of tax revenues to the refund trust account while "Refunds" includes refunds actually paid and encumbrances.

[3] Individual current year refunds includes an encumbrance of $2,500,000.

CALENDAR FOR PROPERTY ASSESSMENTS AND VALUATIONS

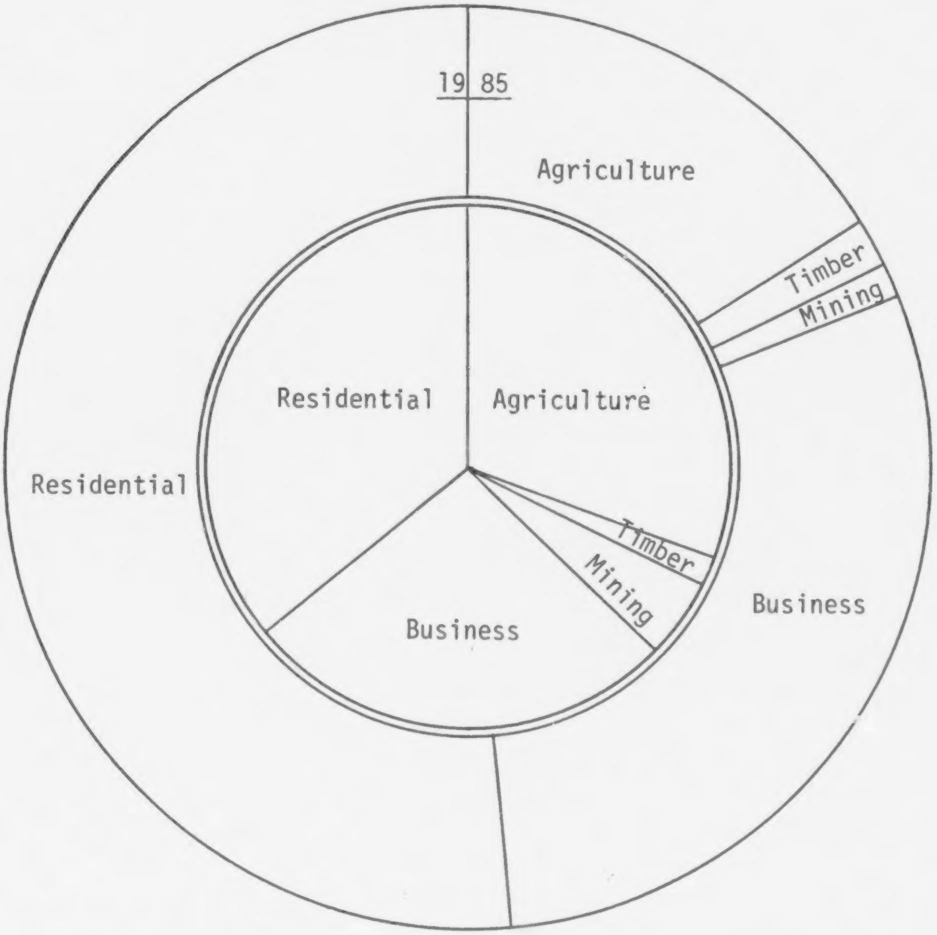
The following events concerned with real, personal and operating property tax programs indicate the "as of" date or "not later than" date, whichever applies.

Date	I.C.	Activity
January 1	63-102	Assessment date of all property, 12:01 a.m.
March 15	63-203	Idaho Personal Property Declaration must be filed with the County Assessor.
April 15	63-121	Claims for property tax reduction (circuit breaker) must be filed with the County Assessor.
April 30	63-706	Annual reports on operating property (utilities) due to State Tax Commission.
May 15	63-121(2)	County Commissioners meet as Board of Equalization for property tax reduction claims.
April 15	63-105DD	Final date to apply for homeowner's exemption if application was not made in prior year or if primary residence changed during prior year.
June 20	63-1102	Second installment on real property taxes payable without becoming delinquent.
4th Monday of June	63-306	Real property roll delivered by County Assessor to County Clerk.
July 1	63-3504	Taxes become payable and delinquent on Cooperative Rural Electric Companies.
1st Monday of July	63-1203	Personal property roll delivered by County Assessor to County Clerk.
2nd Monday of July	63-401 63-412	County Board completes equalization and delivers equalized assessment rolls to County Clerk.
4th Monday of July	63-413 63-122(3)	Abstracts of property assessment rolls, property tax reduction rolls, and copies of approved applications for reduction in taxes transmitted by County Clerk to State Tax Commission.
2nd Monday of August	63-603	State Tax Commission meets as a State Board of Equilization.
4th Monday of August	63-611	County equalization completed by State Board of Equilization.
1st Monday of Sept.	63-612	Certification of Class 3 operating property, equalized real and personal property and state taxes to be collected for state bond retirement forwarded by State Tax Commission to County Auditors.
2nd Monday of Sept.	63-624	All taxing districts certify budgets to the County Commissioners.
2nd Monday of Sept.	63-901	All property tax levies set by Board of County Commissioners.

3rd Monday of Sept.	63-915	Certified copies of property tax levies forwarded to State Tax Commission and various county offices by the County Clerk.
3rd Monday of October	63-804A	County Treasurer submits to Tax Commission amount of property tax on railroad car company valuation within county.
4th Monday of October	63-122(3-b)	County Clerk certifies property tax reduction roll to State Tax Commission. Tax Commission must notify all disallowed claimants and County Clerk of disapproved claims for property tax reduction.
1st Monday of November	(63-1220 Personal) (63-1003 Real)	Equalized assessment rolls, real and personal, with taxes computed delivered by County Clerk to State Tax Commission.
November 15	63-106	County Treasurer transmits to Tax Commission tax statements for electrical and natural gas companies where customers qualify for irrigation water pumping rebate.
3rd Monday of November	63-124(1)	State Tax Commission certifies property tax reduction reimbursement to County Clerks.
4th Monday of November	63-1904	Subsequent property assessment rolls delivered by County Assessor to County Commissioners.
1st Monday of December	63-1904	Subsequent property assessment roll equalized by County Board of Equalization.
December 20	63-1302	Personal property taxes payable without being delinquent (may be collected on demand).
December 20	63-124(2)	State Tax Commission pays County Treasurer amount due as reimbursement for property tax reduction claims.
December 20	63-1102	First installment on real property taxes payable without becoming delinquent.
December 15	63-106aa	Utilities shall certify to the Idaho State Tax Commission the amount of refund due each consumer for water used for irrigation or drainage purposes.
4th Monday of December	63-1910	Abstract of subsequent property assessment roll forwarded by County Clerk to State Tax Commission.

MARKET VALUE CLASS 1 & 2 PROPERTY - STATE OF IDAHO

(Calendar Year)

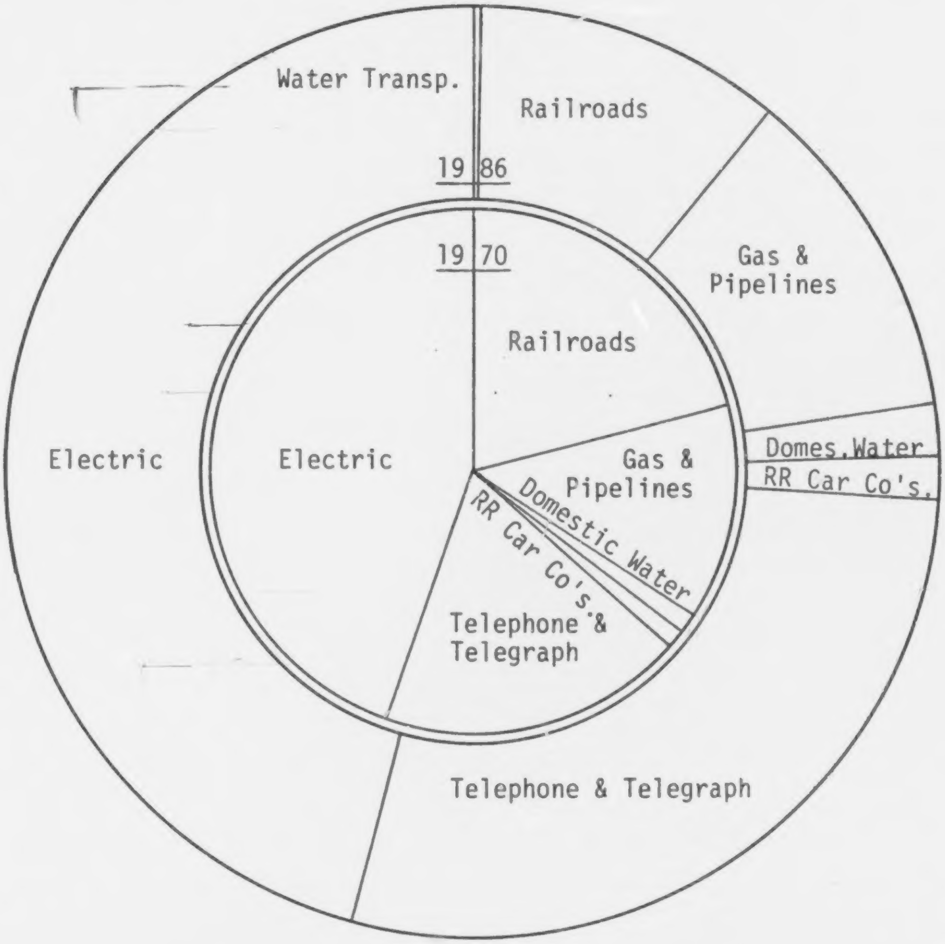


YEAR 1970			YEAR 1985		
TYPE	AMOUNT	%	TYPE	AMOUNT	%
Agriculture	$221,433,603	29.15	Agriculture	$ 3,705,476,766	16.03
Timber	23,515,334	3.10	Timber	388,054,677	1.68
Mining	37,195,771	4.90	Mining	281,194,943	1.22
Business	204,426,480	26.91	Business	6,824,152,225	29.52
Residential	273,024,987	35.94	Residential	11,915,481,964*	51.55
Total:	$759,596,175	100.00%	Total:	$23,114,360,575	100.00%

*Values are net taxable after $4,016,955,381 homeowners exemption. With exemption added back in, residential equals 58.7% of Class 1 & 2 total.

ESTIMATED MARKET VALUE - OPERATING PROPERTY - STATE OF IDAHO

(Calendar Year)



YEAR 1970			YEAR 1986		
TYPE	ASSESSED VALUE	%	TYPE	EST. MKT. VALUE	%
Railroads	$ 49,706,745	20.93	Railroads	$ 215,731,350	10.74
Electric	106,185,486	44.70	Electric	920,739,200	45.82
Telephone & Telegraph	44,876,199	18.89	Telephone & Telegraph	567,122,400	28.22
R.R. Car Co.*	2,867,683	1.21	R.R. Car Co.**	31,224,841	1.55
Domestic Water	2,287,226	.96	Domestic Water	37,172,580	1.85
Gas & Pipeline	31,627,117	13.31	Gas & Pipeline	235,015,290	11.69
			Water Transp.	2,658,000	.13
Total:	$237,550,456	100.00%	Total:	$2,009,663,661	100.00%

*Includes $798,948 for companies having less than $100,000 assessed value.

**Includes $8,897,341 for companies having less than $500,000 est. market value.

OPERATING PROPERTY
(CLASS 3)

ESTIMATED MARKET VALUE

(CALENDAR YEARS)

	1985 OPERATING PROPERTY - EST. MKT. VALUE			1986	DIFFERENCE
		AS PER CENT OF		EST. M.V.	1985-1986
COUNTIES	AMOUNT	ALL OP.PROP	CO. M.V.	OPER. PROP	EST. M.V.
ADA	267228459	0.14	0.06	288009583	20781124
ADAMS	16473961	0.01	0.13	17878128	1404167
BANNOCK	90415192	0.05	0.08	92690535	2275343
BEAR LAKE	37078303	0.02	0.20	37516649	438346
BENEWAH	13687286	0.01	0.06	14894428	1207142
BINGHAM	60942009	0.03	0.08	64638217	3696208
BLAINE	37659202	0.02	0.04	40177102	2517900
BOISE	12706872	0.01	0.07	13334274	627402
BONNER	106507391	0.06	0.10	105743711	-763680
BONNEVILLE	50638303	0.03	0.04	54388801	3750498
BOUNDARY	35381842	0.02	0.17	32612347	-2769495
BUTTE	9385591	0.00	0.11	9821033	435442
CAMAS	1339601	0.00	0.03	1576727	237126
CANYON	90950953	0.05	0.05	96333235	5382282
CARIBOU	41264366	0.02	0.11	41898776	634410
CASSIA	32689878	0.02	0.05	34172110	1482232
CLARK	6977043	0.00	0.16	7259990	282947
CLEARWATER	13469493	0.01	0.06	12055163	-1414330
CUSTER	3919290	0.00	0.01	3894492	-24798
ELMORE	97504647	0.05	0.24	102723639	5218992
FRANKLIN	26040881	0.01	0.12	27335739	1294858
FREMONT	13360513	0.01	0.05	15024842	1664329
GEM	15519254	0.01	0.07	17413559	1894305
GOODING	42381244	0.02	0.16	45004795	2623551
IDAHO	16119564	0.01	0.05	15666175	-453389
JEFFERSON	27562118	0.01	0.08	28879918	1317800
JEROME	54175729	0.03	0.15	57832419	3656690
KOOTENAI	120469933	0.06	0.07	125585577	5115644
LATAH	39127918	0.02	0.06	37779926	-1347992
LEMHI	13086811	0.01	0.07	15357513	2270702
LEWIS	5282446	0.00	0.04	4882965	-399481
LINCOLN	27867304	0.01	0.26	28604766	737462
MADISON	17643149	0.01	0.05	18768715	925566
MINIDOKA	24756284	0.01	0.06	25426555	670271
NEZ PERCE	52213085	0.03	0.05	46750979	-5462106
ONEIDA	8365396	0.00	0.09	9057068	691672
OWYHEE	31040617	0.02	0.14	32817471	1776854
PAYETTE	27524712	0.01	0.09	28630372	1105660
POWER	96911283	0.05	0.24	101895270	4983987
SHOSHONE	29449109	0.02	0.05	31282102	1832993
TETON	3095872	0.00	0.03	3355002	259130
TWIN FALLS	85556654	0.04	0.07	88861674	3305020
VALLEY	28746383	0.01	0.06	31717363	2970980
WASHINGTON	85783421	0.04	0.30	91216255	5432834
	1918500062	1.00	0.08	2000765960	82265898

RECAPITULATION OF ESTIMATED MARKET VALUE OF REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS, SUBSEQUENT PERSONAL PROPERTY ASSESSMENT ROLLS AND UTILITIES FOR THE TAXABLE YEAR 1985

COUNTY	1985 REAL AND PERSONAL PROP. ASSMT.ROLLS	1985 SUB REAL & PERS. ASSMT. ROLLS	TOTAL 1985 REAL & PERSONAL PROP. ASSMT. ROLLS	OPER. PROP. EQUALIZED VALUE - 1985	TOTAL ESTIMATED MARKET VALUE
Ada	4,282,055,877	32,384,108	4,314,439,985	267,228,459	4,581,668,444
Adams	105,441,368	2,950,920	108,392,288	16,473,961	124,866,249
Bannock	1,097,292,760	6,407,785	1,103,700,545	90,415,192	1,194,115,737
Bear Lake	152,362,762	178,640	152,541,402	37,078,303	189,619,705
Benewah	204,415,101	5,015,398	209,430,499	13,687,286	223,117,785
Bingham	662,554,034	2,049,702	664,603,736	60,942,009	725,545,745
Blaine	1,021,906,914	2,441,267	1,024,348,181	37,659,202	1,062,007,383
Boise	166,202,428	3,629,895	169,832,323	12,706,872	182,539,195
Bonner	959,671,630	11,591,165	971,262,795	106,507,391	1,077,770,186
Bonneville	1,185,346,230	42,493,286	1,227,839,516	50,638,303	1,278,477,819
Boundary	166,386,943	1,996,830	168,383,773	35,381,842	203,765,615
Butte	74,654,083	1,506,094	76,160,177	9,385,591	85,545,768
Camas	40,194,360	-(473,810)	39,720,550	1,339,601	41,060,151
Canyon	1,655,496,913	6,731,560	1,662,228,473	90,950,953	1,753,179,426
Caribou	333,927,928	11,497,570	345,425,498	41,264,366	386,689,864
Cassia	564,734,314	5,228,782	569,963,096	32,689,878	602,652,974
Clark	34,726,675	1,421,196	36,147,871	6,977,043	43,124,914
Clearwater	210,260,611	8,197,835	218,458,446	13,469,493	231,927,939
Custer	308,178,776	983,409	309,162,185	3,919,290	313,081,475
Elmore	300,918,170	7,581,364	308,499,534	97,504,647	406,004,181
Franklin	191,078,787	-(686,282)	190,392,505	26,040,881	216,433,386
Fremont	245,984,613	1,697,086	247,681,699	13,360,513	261,042,212
Gem	215,081,083	1,804,225	216,885,308	15,519,254	232,404,562
Gooding	210,443,777	5,571,234	216,015,011	42,381,244	258,396,255
Idaho	335,682,903	3,299,020	338,981,923	16,119,564	355,101,487
Jefferson	303,563,316	1,257,776	304,821,092	27,562,118	332,383,210
Jerome	317,125,411	1,496,887	318,622,298	54,175,729	372,798,027
Kootenai	1,623,033,502	38,229,084	1,661,262,586	120,469,933	1,781,732,519
Latah	563,493,786	17,889,592	581,383,378	39,127,918	620,511,296
Lemhi	181,124,900	1,128,414	182,253,314	13,086,811	195,340,125
Lewis	135,154,637	649,109	135,803,746	5,282,446	141,086,192
Lincoln	76,292,868	1,102,368	77,395,236	27,867,304	105,262,540
Madison	352,423,747	560,443	352,984,190	17,843,149	370,827,339
Minidoka	375,970,198	-(299,746)	375,670,452	24,756,284	400,426,736
NezPerce	995,731,316	6,056,719	1,001,788,035	52,213,085	1,054,001,120
Oneida	86,966,626	88,144	87,054,770	8,365,396	95,420,166
Owyhee	193,161,501	816,803	193,978,304	31,040,617	225,018,921
Payette	269,714,864	1,859,687	271,574,551	27,524,712	299,099,263
Power	303,127,879	7,683,389	310,811,268	96,911,283	407,722,551
Shoshone	476,705,246	30,147,627	506,852,873	29,449,809	536,302,682
Teton	113,051,789	427,613	113,479,402	3,095,872	116,575,274
Twin Falls	1,050,546,129	12,106,161	1,062,652,290	85,556,654	1,148,208,944
Valley	476,929,657	5,413,122	482,342,779	28,746,383	511,089,162
Washington	202,261,012	871,680	203,132,692	85,783,421	288,916,113
TOTAL	22,821,377,424	292,983,151	23,114,360,575	1,918,500,062	25,032,860,637

Grand Total All Property Assessed	34,773,472,774
Less Exemptions Allowed by County Boards of Equalization	9,644,478,386
Less Exemptions Allowed on Electric & Natural Gas Properties Used for Furnishing Energy for Pumping Water for Irrigation or Drainage Purposes	88,221,000
Less Exemptions for Control of Water Pollution (Domestic Water Co's.) .	50,943
Less Unallocated Railroad Car Company Estimated Market Value	7,861,808

NET ESTIMATED MARKET VALUE - 1985 . . . .$25,032,860,637

ESTIMATED MARKET VALUE RECAPITULATION

COUNTY	1985 SUBSEQUENT ASSM'T. ROLL	1986 REAL & PERS. PROPERTY ASSM'T. ROLL	1986 UTILITY COMPANY MARKET VALUE	ESTIMATED MKT. VALUE FOR TAX PURPOSES	HOMEOWNERS EXEMPTION	TOTAL PROPERTY ESTIMATED MARKET VALUE
ADA	$ 32,384,108	$ 4,412,692,494	$ 288,009,583	$ 4,733,086,185	$1,059,754,435	$ 5,792,840,620
ADAMS	2,950,920	110,199,122	17,878,128	131,028,170	12,006,642	143,034,812
BANNOCK	6,407,785	1,067,545,670	92,690,535	1,166,643,990	279,072,705	1,445,716,695
BEAR LAKE	178,640	149,318,562	37,516,649	187,013,851	25,232,187	212,246,038
BENEWAH	5,015,398	196,227,875	14,894,428	216,137,701	27,699,102	243,836,803
BINGHAM	2,049,702	655,211,596	64,638,217	721,899,515	125,313,373	847,212,888
BLAINE	2,441,267	1,052,821,787	40,177,102	1,095,440,156	67,274,779	1,162,714,935
BOISE	3,629,895	167,990,966	13,334,274	184,955,135	15,249,333	200,204,468
BONNER	11,591,165	969,263,436	105,743,711	1,086,598,312	102,772,690	1,189,371,002
BONNEVILLE	42,493,286	1,238,712,189	54,388,801	1,335,594,276	347,066,694	1,682,660,970
BOUNDARY	1,996,830	162,937,800	32,612,347	197,546,977	26,420,200	223,967,177
BUTTE	1,506,094	73,425,370	9,821,033	84,752,497	11,641,113	96,393,610
CAMAS	(-473,810)	41,136,707	1,576,727	42,239,624	2,304,021	44,543,645
CANYON	6,731,560	1,655,422,316	96,333,235	1,758,487,111	291,579,529	2,052,066,640
CARIBOU	11,497,570	335,735,327	41,898,776	389,131,673	34,193,418	423,325,091
CASSIA	5,228,782	528,823,021	34,172,110	568,212,913	71,823,246	640,036,159
CLARK	1,421,196	34,614,231	7,259,990	43,295,417	2,090,272	45,385,689
CLEARWATER	8,197,835	207,931,688	12,055,163	228,184,686	29,749,612	257,934,298
CUSTER	983,409	262,234,803	3,894,492	267,112,704	14,440,966	281,553,670
ELMORE	7,581,364	299,047,087	102,723,639	409,352,090	63,910,835	473,262,925
FRANKLIN	(-686,282)	185,874,805	27,335,739	212,524,262	38,396,869	250,921,131
FREMONT	1,697,086	253,247,017	15,024,842	269,968,945	35,785,729	305,754,674
GEM	1,804,225	218,206,983	17,413,559	237,424,767	49,329,123	286,753,890

ESTIMATED MARKET VALUE RECAPITULATION

COUNTY	1984 SUBSEQUENT ASSM'T. ROLL	1986 REAL & PERS. PROPERTY ASSM'T. ROLL	1986 UTILITY COMPANY MARKET VALUE	ESTIMATED MKT. VALUE FOR TAX PURPOSES	HOMEOWNERS EXEMPTION	TOTAL PROPERTY ESTIMATED MARKET VALUE
GOODING	$ 5,571,234	$ 208,763,217	$ 45,004,795	$ 259,339,246	$ 42,630,674	$ 301,969,920
IDAHO	3,299,020	333,404,576	15,666,175	352,369,771	48,667,320	401,037,091
JEFFERSON	1,257,776	295,038,514	28,879,918	325,176,208	67,177,139	392,353,347
JEROME	1,496,887	301,597,339	57,832,419	360,926,645	55,019,875	415,946,520
KOOTENAI	38,229,084	1,664,069,109	125,585,577	1,827,883,770	293,354,417	2,121,238,187
LATAH	17,889,592	578,429,357	37,779,926	634,098,875	112,881,536	746,980,411
LEMHI	1,128,414	180,474,699	15,357,513	196,960,626	28,332,246	225,292,872
LEWIS	649,109	130,659,799	4,882,965	136,191,873	12,242,762	148,434,635
LINCOLN	1,102,368	68,282,212	28,604,766	97,989,346	10,272,391	108,261,737
MADISON	560,443	350,167,158	18,768,715	369,496,316	72,936,056	442,432,372
MINIDOKA	(-299,746)	354,593,396	25,426,555	379,720,205	69,627,276	449,347,481
NEZ PERCE	6,056,719	994,025,829	46,750,979	1,046,833,527	149,246,603	1,196,080,130
ONEIDA	88,144	87,751,839	9,057,068	96,897,051	13,830,821	110,727,872
OWYHEE	816,803	194,141,036	32,817,471	227,775,310	20,632,579	248,407,889
PAYETTE	1,859,687	260,468,413	28,630,372	290,958,472	58,078,280	349,036,752
POWER	7,683,389	359,208,379	101,895,270	468,787,038	25,414,807	494,201,845
SHOSHONE	30,147,627	362,018,539	31,282,102	423,448,268	46,041,250	469,489,518
TETON	427,613	118,147,600	3,355,002	121,930,215	11,071,295	133,001,510
TWIN FALLS	12,106,161	1,068,068,992	88,861,674	1,169,036,827	213,149,333	1,382,186,160
VALLEY	5,413,122	488,910,582	31,717,363	526,041,067	27,012,506	553,053,573
WASHINGTON	871,680	196,550,348	91,216,255	288,638,283	34,131,173	322,769,456
TOTAL	$292,983,151	$22,873,380,785	$2,000,765,960	$25,167,129,896	$4,144,857,212	$29,311,987,108

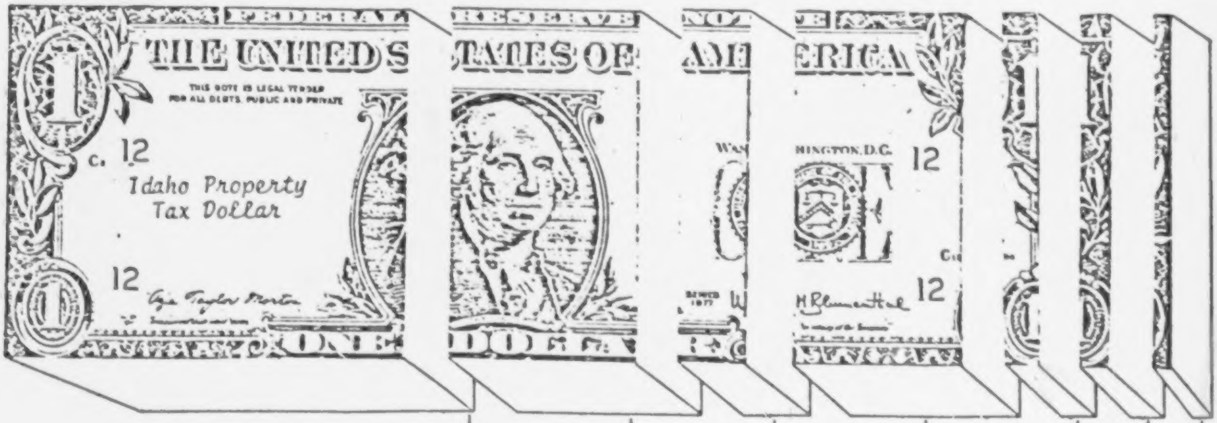
ANALYSIS OF PROPERTY TAX LEVIED 1981 - 1985

	1981	1982	1983	1984	1985*
Schools	98,804,422	105,961,593	121,518,924	127,575,075	137,518,075
County (Excl.Sch&Rds)	45,237,552	47,194,189	61,133,272	62,432,032	67,804,902
County Rds & Hiways	19,906,779	20,228,023	20,717,575	22,146,109	23,722,112
Cities	49,627,442	51,058,447	55,042,752	58,602,855	63,058,189
Fire, Cem & Other	12,189,212	12,334,764	13,079,319	14,448,585	16,927,612
Junior Colleges	2,954,461	3,207,909	3,441,638	4,584,632	5,231,505
State	84,419	127,860	140,213	118,118	19,165
Totals	228,804,287	240,112,785	275,073,693	289,907,406	314,281,560

*preliminary figures

PER DOLLAR DISTRIBUTION OF

IDAHO PROPERTY TAX LEVIED CALENDAR YEAR 1985



School Districts	43.8
County (Excl.Sch. & Rds)	21.6
County Roads & Highways	7.5
Cities	20.0
Fire, Cemetery & Other	5.4
Junior Colleges	1.6
State	.1
Total	One Dollar

TOTAL CALENDAR YEAR PROPERTY TAX CHARGES FOR ALL IDAHO TAXING UNITS USING MARKET VALUE

Year	Total Tax Charges by County Auditors	Tax Charge Percent of Diff. from Prior Year	Aver. Tax Rate Per $1.00 Market Value Col 2 ÷ Col 5	Estimated Total Market Value Calendar Year	Difference in Estimated Market Value From Prior Year Amount	Percent
1970*	102,548,693	+ 11.1	.014977	6,847,270,111		
1971**	108,701,755	+ 6.0	.015172	7,164,481,892	+ 317,211,781	+ 4.63
1972	115,529,093	+ 6.3	.015247	7,577,184,233	+ 412,702,341	+ 5.76
1973	122,456,880	+ 5.9	.015190	8,061,646,734	+ 484,462,501	+ 6.39
1974	133,857,832	+ 9.3	.014674	9,122,094,972	+ 1,060,448,238	+ 13.15
1975	155,548,626	+ 16.2	.015657	9,934,655,168	+ 812,560,196	+ 8.91
1976	174,337,021	+ 12.1	.015570	11,197,319,070	+ 1,262,663,902	+ 12.71
1977	211,299,641	+ 21.2	.016030	13,181,424,674	+ 1,984,105,604	+ 17.72
1978	225,434,559	+ 6.7	.014652	15,386,295,613	+ 2,204,870,939	+ 16.73
1979	209,221,164	- 7.2	.011208	18,666,775,058	+ 3,280,479,445	+ 21.32
1980	226,768,357	+ 8.4	.010673	21,247,760,927	+ 2,580,985,869	+ 13.83
1981	228,804,287	+ .9	.009801	23,344,337,412	+ 2,096,576,485	+ 9.87
1982	240,112,785	+ 4.9	.009771	24,574,230,089	+ 1,229,892,677	+ 5.27
1983	275,073,693	+ 12.7	.011825	23,261,552,123	- 1,312,677,966	- 5.34
1984	289,907,406	+ 5.1	.011836	24,493,364,715	+ 1,231,812,592	+ 5.03
1985	314,281,560	+ 7.8	.012555	25,032,860,637	+ 539,495,922	+ 2.16

*Water Pollution Control Bond Sinking Fund (included for first time)

**Eliminated due to business inventory exemptions: Livestock Disease Control and T. B. Indemnity (tax imposed on assessed value of horses, cattle, mules, hogs)
Sheep Commission Fund
Brand Inspection Fund (tax imposed on assessed value of cattle, horses, mules)
Honey Advertising Fund (.05¢ per colony of bees), Bee Inspection Fund (.03¢ per colony of bees)
Does not include 3½% Gross Receipts Tax on Rural Electric Associations

STATE TAX COMMISSION ANNUAL REVIEW
OF COUNTY TAX CERTIFICATES

The State Tax Commission is required to make an annual review of tax levies for cities, school districts, highway and other taxing districts which have authority by law to levy taxes. This review, in accordance with Section 63-917, Idaho Code, is to ascertain excessive or unauthorized levies on certifications furnished to the Commission.

PROPERTY TAXING DISTRICTS

Values determined for state assessed properties are apportioned for local taxation to the taxing districts in which the property is located according to applicable statutes. The many taxing districts, viz.: city, road, schools, etc., were shown on "Tax Code Area" maps. All property located with a tax code area is subject to the combined levy of all taxing districts common to that area. To occommodate the various taxing districts into common areas, it necessitated 2785 tax code areas for 1985.

Taxing Districts or Authority	1982	1983	1984	1985	1986
Counties	44	44	44	44	44
Ambulance	6	6	6	6	7
Auditorium	1	1	1	1	1
Cemetery	175	175	176	178	178
Cities	199	199	199	199	199
Boise Jr. College (Unpaid Bond Only)	1	1	1	1	0
Fair District	1	1	1	1	1
Fire Districts (Rural)	104	105	106	109	114
Flood Control District	12	12	11	11	13
Highway & Road (Includes Co. Rd & Br)	101	101	101	100	100
Hospital	13	13	13	15	16
Junior College	2	2	2	2	2
Library	45	46	46	48	48
Mosquito Abatement	6	7	7	7	7
Pest Extermination	2	2	2	2	2
Port District	1	1	1	1	1
Recreation	14	16	18	14	16
Rodent & Gopher Extermination	4	3	3	3	3
School Districts	115	115	115	115	115
Sewer Districts	28	29	29	30	31
Sewer & Water	38	36	37	39	40
Water	17	18	18	20	20
Watershed Improvement	10	10	10	10	10
Regional Airport	1	0	0	0	0
Weather Modification	1	1	1	1	1
Solid Waste	0	1	1	1	1
Weed Control	0	1	1	1	1
Totals	936	947	951	959	971

Drainage, Irrigation and Television Translator Districts not listed

1985 AVERAGE TAX RATES

	ACTUAL TAX RATES	
	Average Urban (%)	Average Rural (%)
ADA	1.5548	1.2464
ADAMS	1.1187	0.6694
BANNOCK	1.8645	1.1593
BEAR LAKE	1.5193	1.2730
BENEWAH	1.4548	1.0719
BINGHAM	1.9535	1.1939
BLAINE	1.0048	0.7286
BOISE	1.1064	0.6642
BONNER	1.0263	0.5723
BONNEVILLE	1.8331	1.2283
BOUNDARY	1.1631	0.8266
BUTTE	1.2260	0.8191
CAMAS	1.4237	0.8061
CANYON	1.5634	1.0136
CARIBOU	1.3883	0.8721
CASSIA	1.1127	0.8196
CLARK	1.3844	1.1164
CLEARWATER	1.4210	0.8996
CUSTER	1.0112	0.7230
ELMORE	1.4883	0.8076
FRANKLIN	1.4226	0.9918
FREMONT	1.8175	1.1446
GEM	1.1351	0.7773
GOODING	1.7873	0.9917
IDAHO	1.1012	0.6342
JEFFERSON	1.6368	1.0894
JEROME	1.6970	1.0605
KOOTENAI	1.5915	1.0953
LATAH	1.6877	1.2601
LEMHI	1.3488	0.7151
LEWIS	1.5687	1.0788
LINCOLN	1.8828	1.1462
MADISON	1.6456	1.3335
MINIDOKA	1.4312	1.0969
NEZ PERCE	1.6278	0.7692
ONEIDA	1.9672	1.2397
OWYHEE	1.4904	0.9690
PAYETTE	1.9633	1.0768
POWER	1.6425	0.9672
SHOSHONE	2.1269	1.3135
TETON	0.8581	0.5957
TWIN FALLS	1.7677	1.0337
VALLEY	1.0505	0.7519
WASHINGTON	1.4312	0.9162
STATEWIDE AVERAGE	1.5384	1.0157

CIRCUIT BREAKER STATISTICS THROUGH 1985

Idaho's Circuit Breaker program of property tax relief evolved in 1974 from the widow's exemption program. In its initial year, 15,932 claims were submitted and 15,924 were approved by the State, which paid an appropriated $1.5 million to cover about 80% of $1.87 Million in approved claims. Changes occurring in various aspects of the program have tended to produce a broader, more widely applicable tax relief system reaching many middle income, as well as lower income, senior citizens and certain other homeowners. In recent years, however, participation in this program has declined slightly, possibly as a result of a drop in public awareness.

Significant eligibility changes include the doubling of the maximum benefit from $200 to $400 in 1978, the inclusion of permanently disabled persons in the program in 1981, the use of cost of living adjustments beginning in 1980, and the allowance for medical expenses to be deducted from income beginning in 1981. Of these changes, the doubling of benefits has had the most demonstrable and substantial impact.

Chart I outlines the tax reduction program statistics:

CHART I

	APPROVED APPLICANTS		BENEFITS PAID		ELIGIBILITY	
Year (Calendar)	Number	% Change From Prior Year	Per Applicant Average $	Total ($Million)	Maximum Income $	Maximum Benefit $
1974	15,924		94.20	1.87[1]	5,000	200
1975	13,912	-12.6%	116.45	1.62	5,000	200
1976	14,336	+3.0%	117.19	1.68	5,500	200
1977	13,322	-7.1%	119.35	1.59	5,500	200
1978	15,786	+18.5%	184.34	2.91	7,500	400
1979	15,467	-2.0%	185.56	2.87	7,500	400
1980	15,650	+1.2%	174.44	2.73	8,750	400
1981	17,160	+9.7%	175.06	3.00	10,000	400
1982	17,633	+2.8%	181.46	3.22[2]	11,100	400
1983	17,649	+0.1%	177.25	3.13[3]	11,900	400
1984	17,417	-1.3%	181.16	3.16[4]	11,900	400
1985	17,347	-0.4%	188.72	3.27[5]	12,300	400

[1] State paid 80% of total approved claims amount.
[2] Total benefit: Counties' share, $294,000.
[3] State paid $2.799 Million (89.5%) in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation.
[4] State paid $2.935 Million or 93.0%
[5] State paid $3.106 Million or 94.9%

While the 1978 doubling of maximum individual benefits resulted in a large 83% increase in total circuit breaker benefits that year, since 1978 total program costs have increased only 12.4% through 1985. This represents an average annual inrease of 1.7%. During this same period, the number of claimants increased by 9.9% and the per claimant benefits increased by 2.4%.

1985 saw the most significant benefit increase not caused by adding beneficiaries to the program. Typical benefits rose by 4.2% per claimant, closely matching the effects of the 8.7% overall property tax increase in 1985. Prior to this year, circuit breaker benefits were restrained by more limited property tax increases and by the establishment of a homeowners partial exemption in 1980 and the expansion of this exemption in 1983.

The cumulative impact of overall property tax changes and circuit breaker changes can be summarized as follows:

1. In terms of total benefits (costs), the circuit breaker program was virtually level from 1978 to 1984, following a large increase between 1977 and 1978.
2. However, in 1985, tax increases were not offset by new construction and program costs began to rise.
3. Benefits paid per claimant have also begun to increase after declining slightly between the previous peak year of 1979 and 1984.
4. The total number of claimants increased significantly between 1980 and 1982 and leveled in 1983, before decreasing slightly in 1984 and again in 1985.

Charts II, III and IV trace program benefits since 1974 and again demonstrate the impact of the doubling of maximum benefits in 1978. With reference to other program changes, impact can be described as follows:

COST OF LIVING ADJUSTMENTS

Factors have been applied annually (except 1983-1984) to adjust income brackets so that claimants are not penalized by inflation compensation given by Social Security. By grouping 1985 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets with few (15%) earning more than $10,000.

1984 INCOME BRACKET $	% OF CLAIMANTS	CUMULATIVE % OF CLAIMANTS
Less than 5,000	26.6	26.6
5,001 - 6,000	13.4	40.0
6,001 - 7,000	12.3	52.3
7,001 - 8,000	11.9	64.2
8,001 - 9,000	11.2	75.4
9,000 -10,000	9.6	85.0
10,001-11,000	8.1	93.1
11,001-12,000	5.6	98.7
12,001-12,300	1.3	100.0

The median or typical circuit breaker household has $6,800 in income (after medical expenses). This amount has increased by 3.0% since 1984 and correlates well with the stabilization in the total number of approved applicants, since there was a 3.5% cost of living adjustment applied to income brackets used in 1985. It is interesting, however, that in 1985, for the first time no increase in claimants accompanied the increase in the maximum allowable income limit.

At the median income level, benefits paid equal about 90% of taxes due. However, at income levels exceeding $10,000, benefits paid represent less than 50% of taxes due. Because claimants in higher income brackets are eligible for much less tax relief, total benefits paid to all applicants whose income exceeds $10,000 equal only about $261,000 or about $100 per claimant instead of the $189 per claimant overall average.

Idaho's maximum allowable circuit breaker income remains near the national median for states with similar programs.

MEDICAL EXPENSES DEDUCTION:

The average medical expense deduction increased by 16% from $727 per claimant in 1984 to $844 per applicant in 1985. This year 68.3% of all applicants utilized this provision. Since applicants typically receive 66% of the maximum benefits for which they are eligible, this deduction translates into about $27 per claim or $460,000 in overall benefits. Allowance of this deduction, therefore, increases programs cost by about 16.4%.

ALLOWANCE OF BENEFITS FOR WIDOWERS AND DISABLED:

The vast majority of all Circuit Breaker program beneficiaries are senior citizens over age 65. Categorization of all applicants is as follows:

STATUS	% OF APPLICANTS
Over age 65	88.7
Younger Widows	6.3
Younger Widowers	0.1
Disabled:	
10% Service-connected Veterans Disability	0.6
Non-Service-connected Veterans Disability	0.4
Social Security disabled	3.0
Blind	0.1
Other & Multiple Criteria	0.8
TOTAL	100.0

Although the number of senior citizen claimants had been declining since 1982, that trend was reversed to some extent by a moderate increase in this group in 1985. The current number of senior beneficiaries is equal to the number in the program in 1983, although still 3.9% or 621 households below the 1982 numbers. Surprisingly, the number of younger claimants declined by 415 (17.5%) after having increased steadily from 1981 to 1984. Most of this decrease occurred in the widow category which declined by 26.0% in 1985.

The fourteen widowers constitute 0.1% of the total number of claimants and benefits to this group have an estimated total cost of $2,642.

847 disabled applicants (including those qualifying by reason of meeting more than one requirement) cost approximately $160,000 in benefits.

In its annual audit of applications, the State Tax Commission attempts to determine the validity of all claims submitted. Since the inception of this audit process in 1977, net savings of $451,963 have been realized, including nearly $65,000 in 1985.

COMPARATIVE TAX POTENTIAL
1983 - 1984

An interesting and useful comparative measure of tax burden throughout the nation can be determined by comparing actual tax collections in proportion to the personal income in a given state to the hypothetical tax generated by applying the national average tax rate to each state's income. In addition, a per capita tax burden can be determined by applying the national average per capita amount of any tax to each state's population. The result of these calculations is known as a state's tax capacity or tax potential, since the amount shown represents tax that would have been collected in each state if the tax rates for that state equalled the national average rate. This then tells us where each state stands in relation to the national average in terms of tax revenue-generating ability.

If a state's potential tax is greater than its actual tax, that state is underutilizing its tax potential relative to the average state. Similarly a state is overutilizing its tax potential if its actual tax collections exceed the potential determined from the average tax rate. Under or over utilization of taxes is an expression by which tax rates in individual states can be compared to national averages, and by which relative tax burdens can be shown. On the accompanying charts, I through VII, underutilized potential appears with a negative sign. These terms should not be taken to denote value judgments. However, states which typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens. California, for instance, whose taxes precipitated a major tax revolt, overutilized property taxes in the amount of more than $3.25 billion in 1977-1978. In the 1980-1981 year, after the implementation of their 1% property tax limit, California underutilized its property tax by $1.8 billion, but was again overutilizing taxes slightly in the 1981 - 1982 period. In 1983-1984, California was a significant underutilizer of property tax ($2.0 billion). It is interesting in this light to note that New York overutilizes property taxes by more than $3.4 billion and income taxes by more than $4.9 billion.

Tax effort is shown in Column 7 of **Charts I through VII** as the percent of tax capacity actually used in each state and is therefore a comparison of actual versus potential taxes. A state with a tax rate close to the national average would show about 100% effort. Twenty states, including the District of Columbia, overutilized their overall state and local taxes and have percents exceeding 100; while the remaining states underutilized their tax potential and fell below 100%. Overutilization reached an extreme of $10.9 billion in New York, while the greatest amount of underutilization was $3.5 billion in Texas.

Tax capacity (Col. 4) and tax effort (Col. 5) are shown on a per capita basis in **Charts VIII through XIV**. Seventeen states overutilized their overall per capita tax potential. Idaho, however, ranked 47th and was among the states most underutilizing per capita tax potential. This underutilization was particularly evident in sales and property tax. Idaho's overall underutilization of taxes is more evident when analyzed on a per capita basis than on an income basis where we ranked 39th.

The attached charts indicate 1983 - 1984 state and local taxes in millions of dollars for each state and for each major type of tax. 1984 personal income or 1984 population is shown. Total nationwide state and local taxes for 1983-1984 were $320,193.6 million; whereas total personal income was $3,020,259 million. Therefore, dividing taxes by income, the national average tax rate is determined to be 10.60% of income. When this rate is applied to each state's income, the income-based tax potential for that state is derived.

1984 total U. S. population was 236,161,000. The average overall per capita tax was $1,355.83.

Chart I compares each state with respect to property taxes and income. Total property taxes in 1983-1984 were $96,456.7 million. Dividing this figure by the total income previously stated results in the average property tax rate of 3.19% of income. In order to further compare states in respect to property taxes, the effective average tax rate was calculated as a percent of personal income for each state. This determination is shown in Column 6 and it is interesting to note certain national characteristics. The highest effective property tax rate is 8.99% in Wyoming, which overutilized its property tax potential with a rate nearly triple the national average. The lowest is 1.11% in Alabama, which was at only 34.9% of the national average property tax rate. The median state is Ohio, at 3.01%.

Of the ten states having the highest property tax rates, five are located in the Middle Atlantic/New England area of the country. Three of these ten highest are western states (Montana, Oregon and Wyoming). Only two of the eleven western states (Nevada and New Mexico) have lower tax rates than Idaho. The southern states, as a group, have the highest underutilization of property tax capacity.

In addition to property tax potential, it is important to note the tax rates and potential taxes in the areas of income and sales tax. By observing these three major areas of taxation and then by looking at total taxes derived from all sources, a more complete picture of comparative state and local tax burdens can be derived. In addition, a fourth tax area, motor fuels taxes and vehicle licenses, was added to this study beginning with 1981-1982 data and continuing for the current 1983-1984 based study. In many states, and in particular in Idaho, utilization of motor vehicle taxes differs significantly from that of the other taxes. Also, this area of taxation accounts for more than 6% of all state and local taxes and 11.7% of Idaho's taxes. For this year's analysis, corporate and individual income taxes were separated. This distinction is especially important in Idaho where tax effort appears to be much greater (and tax burden higher) in the individual income tax than in the corporate tax.

Charts II, III, IV, V, VI and VII show comparative income, sales, motor vehicle, and total taxation in terms similar to those used for property tax. Whereas Idaho was 35th nationwide in utilization of property tax capacity, with significant underutilization of that revenue source, we were 20th in utilization of individual income tax capacity, only slighly underutilizing this revenue area, 43rd in corporate income tax utilization, and 26th in utilization of sales tax revenue. Idaho significantly overutilizes motor vehicle taxes, an area in which we are 4th highest nationwide. In relation to national averages, Idaho underutilizes property tax by 20.6%, sales tax by 5.8%, individual income tax by 4.5%, and corporate income taxes by 59.7%, but overutilizes motor vehicle taxes by 72.7%. The overall Idaho picture shows 10.9% underutilization of all state and local taxes.

Chart A: Summary of Idaho's Tax Burden
Based on Income

Type of Tax	Tax Effort %	Rank
Property	79.4	35
* Sales	94.2	26
Individual Income	95.5	20
Corporate Income	40.3	43
Combined Income	67.8	26
Motor Vehicle	172.7	4
Overall	89.1	39

* Reflects 1 year, 4 1/2% rate.

In **Chart II** it can be noted that the southern states, which tend to significantly underutilize property tax and to some extent income tax, tend to overutilize sales tax. Four of the ten states most overutilizing sales tax are in the south. The western part of the country, including Hawaii, encompasses the remaining six states in this highest sales tax utilizing group. With the exception of Idaho, with median sales tax utilization, and Montana and Oregon, which do not use sales tax at all, the western portion of the United States represents the area in which the sales tax is most overutilized. Sales tax underutilization tends to be concentrated in New England and the Middle Atlantic states. Idaho's ranking is somewhat overstated this year since it is based on a single year 4.5% tax rate. Prior to this increase, we ranked 40th in utilization of this tax. Since the 1984 - 1985 rate declined to 4.0%, our rank should decline for next year's study. It is interesting that the population based sales tax study (**Chart IX**) shows us ranked 39th, up only moderately from 45th during the previous year.

Although Idaho's sales tax rate was reduced on July 1, 1984, eight states increased rates at that time and three more had small rate increases effective July 1, 1985.

Individual income tax overutilization is divided relatively evenly across the nation, with three of the ten states most overutilizing this tax located in the southeast. One state in the far west, two in the northeast or Middle Atlantic region, three in the midwest, and one in the west (Oregon) also tend to overutilize this tax. Significant underutilization of the tax is seen in three southern states, three northeastern states, one midwestern state, two western states, and one far western state. Little change has occurred in this pattern for several years. Idaho slightly underutilized this revenue source in 1983-1984. We are now ranked 20th nationwide and 4th among the 8 western states which have income tax.

The corporate income tax study shows that this is the most underutilized tax in Idaho. Other than the 5 states which have no corporate income tax, only three states (Indiana, Colorado and South Dakota) demonstrate less utilization of this tax.

Motor vehicle taxes are most overutilized in the western states, with seven of the ten highest states located west of the Mississippi River. States overutilizing this source of tax revenue tend to be large, sparsley populated ones. Geographically small states and those with relatively high income and populous cities, tend to significantly underutilize motor vehicle taxes. New York, the District of Columbia, and Massachusetts show the greatest underutilization of this revenue source.

In Idaho, no area of taxation is as overutilized as motor vehicle taxes. While the national average motor vehicle tax rate is 0.64% of personal income, the effective rate in Idaho is 1.11% of income.

When all state and local taxes are considered, signifcant overutilization is shared by both far western states, two of the eleven western states, three

Middle Atlantic/New England area states, and three midwestern states. Underutilization is most predominant in the southern area, which includes eight of the ten states with the lowest overall tax burdens.

The per capita tax potential studies show similar regional tendencies to those described in the income-based studies. Detail can be found in **Charts VIII - XIV**.

On a regional basis, Idaho can be effectively compared to states within the eleven western states area. The following charts indicate the results of such a comparison and provide a summary of our nationwide standing.

CHART B

1983-1984
INCOME-BASED COMPARISONS OF IDAHO AND WESTERN STATES

Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Rates (National Rank)	Western States with Higher Rates (National.Rank)	Western States Not Using Tax Category
Property Tax	9 (35)	Nevada (38) New Mexico (50)	Arizona (27) California (31) Colorado (24) Montana (2) Oregon (5) Utah (23) Washington (25) Wyoming (1)	
Sales Tax	9 (26)		Arizona (7) California (14) Colorado (13) Nevada (10) New Mexico (3) Utah (5) Washington (1) Wyoming (11)	Montana Oregon
Individual Income Tax	4 (20)	Arizona (37) Colorado (31) Montana (27) New Mexico (42)	California (13) Oregon (5) Utah (15)	Nevada Washington Wyoming
Corporate Income Tax	7 (43)	Colorado (46)	Arizona (15) California (4) Montana (29) Oregon (24) Utah (38) New Mexico (33)	Nevada Washington Wyoming
Motor Vehicle Taxes	3 (4)	Arizona (17) California (47) Colorado (38) Nevada (9) New Mexico (8) Oregon (25) Utah (30) Washington (20)	Montana (1) Wyoming (2)	
All State & Local Taxes	11 (39)		Arizona (21) California (25) Colorado (36) Montana (8) Nevada (29) New Mexico (12) Oregon (14) Utah (11) Washington (16) Wyoming (2)	

CHART C

1983-1984
PER CAPITA BASED COMPARISONS OF IDAHO AND WESTERN STATES

Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Rates (National Rank)	Western States with Higher Rates (National Rank)	Western States not Using Tax Category
Property Tax	10 (38)	New Mexico (50)	Arizona (28) California (25) Colorado (20) Montana (9) Nevada (35) Oregon (10) Utah (34) Washington (24) Wyoming (1)	
Sales Tax	9 (39)		Arizona (6) California (7) Colorado (9) Nevada (5) New Mexico (4) Utah (14) Washington (1) Wyoming (11)	Montana Oregon
Individual Income Tax	5 (28)	Arizona (36) Montana (31) New Mexico (42)	California (11) Colorado (22) Oregon (8) Utah (25)	Nevada Washington Wyoming
Corporate Income Tax	8 (44)		Arizona (13) California (6) Colorado (42) Montana (33) New Mexico (37) Oregon (22) Utah (43)	Nevada Washington Wyoming
Motor Vehicle Taxes	4 (11)	Arizona (16) California (45) Colorado (33) New Mexico (15) Oregon (26) Utah (42) Washington (14)	Montana (2) Nevada (3) Wyoming (1)	
All State & Local Taxes	11 (47)		Arizona (27) California (12) Colorado (19) Montana (23) Nevada (18) New Mexico (32) Oregon (21) Utah (34) Washington (14) Wyoming (2)	

CHART D

EFFECTIVE TAX RATE AS PERCENT OF 1984 PERSONAL INCOME

Tax Category	Idaho	11 Western High	11 Western Median	11 Western Low	Nationwide High	Nationwide Median	Nationwide Low
Property Tax	2.54%	8.99% Wyoming	3.08% Washington	1.44% New Mexico	8.99% Wyoming	3.01% Ohio	1.11% Alabama
Sales Tax	2.39%	5.44% Washington	3.33% Wyoming	0% Montana Oregon	5.44% Washington	2.36% Idaho	0% Delaware Montana New Hampshire Oregon
Individual Income Tax	2.26%	3.92% Oregon	1.74% Colorado	0% Nevada Washington Wyoming	4.51% Wash. D.C.	2.01% Indiana	0% Florida Nevada S. Dakota Texas Washington Wyoming
Corporate Income Tax	0.25%	0.87% California	0.28% Utah	0% Nevada Washington Wyoming	3.49% Alaska	0.46% Tennessee	0% Wash. D.C. Nevada Texas Washington Wyoming
* Motor Vehicle Tax	1.11%	1.37% Montana	0.86% Arizona	0.48% California	1.37% Montana	0.78% Kentucky	0.35% New York
Total State & Local Taxes	9.45%	20.47% Wyoming	11.07% Washington	9.45% Idaho	26.91% Alaska	10.31% Louisiana	8.28% New Hampshire

* Includes motor fuels.

CHART E

IDAHO's 1983-1984 PER CAPITA TAX EFFORT

		11 Western			Nationwide		
Tax Category	Idaho	High	Median	Low	High	Median	Low
Property Tax	62.6%	269.2% Wyoming	94.3% California	36.1% New Mexico	269.2% Wyoming	93.0% Maryland	27.3% Alabama
Sales Tax	74.2%	213.7% Washington	129.7% Colorado	0% Montana Oregon	213.7% Washington	87.4% Texas	0% Delaware Montana New Hampshire Oregon
Individual Income Tax	75.2%	150.6% Oregon	68.4% Montana	0% Nevada Washington Wyoming	255.0% District of Columbia	77.0% Kansas	0% Florida Nevada S. Dakota Texas Washington Wyoming
Corporate Income Tax	31.8%	157.5% California	34.6% Colorado	0% Nevada Washington Wyoming	764.0% Alaska	60.1% Tennessee	0% Wash. D.C. Nevada Texas Washington Wyoming
*Motor Vehicle Tax	136.3%	177.5% Wyoming	127.4% New Mexico	84.3% California	177.5% Wyoming	109.9% Oregon	61.5% New York
All State & Local Taxes	70.3%	184.7% Wyoming	97.4% Oregon	70.3% Idaho	347.0% Alaska	92.9% Kansas	63.9% Arkansas

* Includes motor fuels.

It is apparent from **Charts B, C, D and E** that Idaho's tax revenue system tends to rely too little on property tax, sales tax, and corporate income tax, and comparatively too much on individual income tax, and motor vehicle tax in relation to both regional and national practices. This picture clearly emerges whether income-based or population-based comparisons are made. However, the deviation from regional practices is perhaps most evident in the per capita sales tax study, which shows the eight other western states which use this tax ranked from 1st to 14th in national ranking, while Idaho ranks 39th. This discrepancy is still evident, although not as severe on the income based sales tax comparison where Idaho ranks 26th and the other western states rank from 1st to 14th. The sales tax situation is particularly notable given the higher 4 1/2% rate in effect during the year being analyzed.

Although our corporate income tax rank is very low in the nationwide comparison, four of the seven other western states using this tax also are ranked in the bottom half of all states, making our position seem somewhat less anomalous.

In comparison with other years, the 1984 fiscal year study shows a continuation of major patterns of tax utilization in Idaho. Our overall tax picture is one of significant underutilization of state and local taxes in relation to both income and population. We are 39th nationwide and 11th in the 11 western states on an income basis, and 47th nationwide and last among the western states on a population basis. This picture of low tax utilization is matched by our very low per capita income (Chart XV) ranking of 47th in the nation and 10th in the 11 western states on this indicator.

1984 COUNTY TAX BURDENS IN IDAHO

Taxes in the various States are often compared by companies and individuals to help determine favorable areas in which to locate. In addition to state-by-state comparisons, it is important to recognize that within a given state taxes can vary considerably from place to place. Some states have local option sales or income taxes and all states have differing property tax rates, usually determined by services provided in each local area.

The purpose of this report is to analyze taxes in Idaho on a county-by-county basis to determine tax burdens attributable to each county. Although, except for the property tax and certain specialized sales taxes, tax rates do not vary between counties, economic conditions often differ. Because of these differing conditions, ability to afford taxes varies and the burden placed on taxpayers differs from area to area. To fully analyze this burden, it is necessary to look at relationships between population, income, and taxes in several ways, as presented in the charts used in this study.

County tax burden studies have been updated annually since 1978. Although some tax information for 1985 is already available, county population projections for that year have not yet been released and 1985 county income data will not be available until 1987. For this reason, all information in this current study has been restricted to a 1984 base.

CHART A: 1984 Per Capita Income

Chart A indicates the estimated population of each county and the total personal income as of July 1, 1984. From this information, per capita income can be calculated and counties of varying populations can be compared. It is interesting to note the contrast between the five counties with the highest per capita income. Three of these five are sparcely populated rural counties, while the other two are among the most urbanized in Idaho. Medium sized (population), agriculturally oriented counties tend to have low per capita income.

After a negligible change from 1981 to 1982, 1983 Idaho per capita income showed a 6.7% increase and an additional 6.6% increase occurred between 1983 and 1984. During the current period, per capita income increased in 40 counties, increasing by more than 12% in Butte, Camas, and Washington counties while decreasing only in Clark, Custer, Lewis, and Power counties. With continued low inflation, these changes demonstrate continuing economic improvement with respect to the 1981-1982 period during which only sixteen counties showed an increase in per capita income.

CHARTS B and C: 1984 Per Capita Property Taxes

Chart B compares each county's total property taxes on a per capita basis. A per capita tax capacity index has also been developed to demonstrate where an individual county's per capita taxes fall in relation to the state average. From this statistic, it can be seen that Blaine County, with a total per capita property tax capacity index of 232.8, has more than four times the per capita tax load of Gem County, with an index of 56.1. This means that total taxes paid in Blaine County are higher than expected. However, since most of these taxes are paid by out of area residents who own most of the property in this county, this statistic does not necessarily reflect a high tax burden on local property owners. An index close to 100 indicates that taxes paid per resident are about average.

Results shown in this chart are somewhat misleading due to the exceptionally high amount of taxes paid by utility property in a few counties. To provide a more accurate comparison, Chart C shows the per capita property taxes resulting from levies on real and personal property only. Even this picture is partially distorted by heavy concentrations of mining, industrial, or nonresident owned recreational property, as are found in Blaine (1), Valley (2), Shoshone (6), Custer (7), Caribou (9), and Nez Perce (10) counties.

Overall, the 4.5% increase in per capita property taxes from 1983 to 1984 tends to correspond with the moderate general property tax increase in 1984. Although only two counties had a decrease in per capita property taxes in 1983, ten counties showed such a decrease in 1984, with Boundary County leading with a 21.8% drop. Four other counties showed significant decreases of 7% or more. Large increases, in excess of 25%, occurred in Cassia, Franklin, Shoshone, and Valley counties. Substantial revision of population estimates was responsible for many of the large increases or decreases noted this year.

Since 1978, per capita income in Idaho has increased by 34.9%, more than offsetting the 20.2% increase in per capita real and personal property taxes over this period. There has been a continuing decline in the overall burden of these taxes.

CHART D: 1984 Property Taxes
Per $1,000 Personal Income

To determine the relative burden to taxpayers of property taxes in different counties, it is useful to compare these taxes to income. This calculation has been made in Chart D and the results indicate that many counties which appear to have high per capita taxes actually do not when ability to pay (income) is considered. Relatively high incomes in Ada, Bannock, Bonneville, Twin Falls, and Washington counties tend to offset higher taxes thereby causing these counties to drop an average of more than 11 places in the rank column.

Many lower per capita income counties show comparatively high tax burdens as indicated by Chart D. All of the 12 counties with per capita incomes of less than

$8,800 show increases in rank from Chart C to Chart D because of these low incomes. The average increase in rank among these counties was nearly 10 places, with extremely large swings in Madison and Owyhee counties.

Because of the relatively large increase in per capita income and limited property tax increase during the 1983-1984 period, 22 counties now show declines in property tax per $1,000 income. This compares favorably with both the 1982-1983 period, when 18 counties showed declines, and the 1981-1982 time frame, when only 6 counties showed any significant decrease.

Although property tax burdens had been increasing in 1982 and 1983, 1984 results indicate a break in this pattern, with a 1.7% effective decrease. While overall real and personal property taxes have increased by 36.8% since the base year of 1978, income has increased at a much faster pace, resulting in a 16.4% decline in the burden of this tax.

CHART E: 1984 Comparative Property Tax Potential

Chart E relates each county's real and personal property taxes to personal income and to the statewide average property tax rate expressed as a percent of personal income. This average property tax rate was equal to 2.65% of personal income in 1984.

This chart further measures utilization of taxes. Full utilization occurs when the tax rate expressed as a percent of income in any county equals the state average (2.65%). In 1984, Teton County was the closest to full property tax utilization. A county's tax capacity is the amount of tax it would collect if its rate were equal to the state average. Local units of government in Teton County collected $699,791 in taxes on real and personal property. Had its rates been exactly at the state average, $703,470 would have been collected. Since this county collected slightly less than its tax capacity, it slightly underutilized its property taxes (by $3,679) with respect to the state average.

Counties with numbers in ( ) in the utilization column have overutilized real and personal property taxes in that they have collected these taxes at a rate higher than the state average. Elmore County has the lowest effective rate in the state in both measures of real and personal property tax burden where income is taken into account. In proportion to its taxes therefore, this county had the greatest underutilized potential property tax, since, if its tax rates had been average in relation to income, it would have collected 68.5% more ($2.1 million in additional property taxes). This is probably due to larger than normal income from a completely external source, the military base located in Elmore County. The relationship of each county's tax utilization to the state average is clearly depicted by the tax effort, (percent of tax capacity utilized) shown on this chart. Teton County shows average tax effort (99.5%), while tax effort is extremely high in Blaine County (208.8%), where the state average tax rate would generate about $4.3 million less property taxes than were actually raised.

CHARTS F AND G: 1984 Residential Property Taxes

These charts have been prepared to isolate the share of the tax burden paid by the largest segment of taxpayers in Idaho, the residential property taxpayer. Chart F estimates residential property taxes and shows these taxes in comparison to population. Chart G indicates residential tax burden in relation to income.

When only residential tax is analyzed, county ranks shows substantial changes. Relatively high taxes show up in Blaine, Valley, Kootenai, and Ada counties where residential property values are comparatively high and residential property constitutes a larger than normal portion of all property. Substantial out of state and out of county residential property ownership in Blaine and Valley counties distorts total residential tax burdens. Both of these counties have below average property tax rates, although this too may be misleading because of higher than typical values of individual properties.

The residential property tax charts compare 1982 and 1984 taxes because 1983 data is unavailable. Changes shown represent this two year period and often are of a higher magnitude for this reason. Substantial per capita tax increases in excess of 35% are indicated in Blaine, Camas, Clark, Gooding, and Valley counties. Eleven counties show declines in per capita residential taxes.

In relation to income, residential taxes have declined in 27 counties, including virtually all large population centers except Twin Falls. This decrease may be due in part to the increase in the homeowners exemption from 20% in 1982 to 50% in 1983.

Comparative Sales Tax Potential

Extension of this tax burden study to include sales tax was not undertaken for several reasons. A substantial amount (about 1/3) of sales tax is attributable to multicounty associations and other states. Also, since taxes paid by multicounty businesses may actually end up being attributed to only one county, reporting of sales taxes by county may be only marginally accurate. The larger population counties tend to be centers of sales markets, encompassing several additional and smaller counties. Thus, sales tax attributed to one county may be a result of purchases made by commuting residents of an adjacent county. Since no calculation has been made by which the income of the purchaser can be redistributed away from the county of residence, counties in which most taxable purchases occur will tend to show higher tax rates. Finally, tourism, which centers in particular counties, also results in disproportionately high sales tax collections, since tourists pay taxes but do not earn income in the areas they visit.

Charts H and I: Comparative Income Tax Burden

A determination of income tax burden and potential by county is subject to some of the limitations which have already been noted concerning sales tax data. Per capita tax is calculated in Chart H and compared to 1983 levels. About $9.2 million in tax collections is not included in these charts because the county of origin cannot be established.

Urbanized counties tend to have high effective income tax rates and rank toward the top on Charts H and I, while rural counties tend to show underutilization of income taxes. Clearwater County most nearly typifies the average statewide income tax rate when these taxes are compared to income as in Chart I. Kootenai County is the most typical when income taxes are examined on a per capita basis, as in Chart H.

As a percent of total income, overall statewide income taxes are virtually unchanged since 1978, indicating that the rate of increase in total income tax collections has matched the rate of increase in total income. On a per capita basis however, individual income tax burden has been increasing by 5.3% per year since 1981.

Summary of Highest and Lowest Counties

Chart J summarizes results shown in the other charts by indicating the five counties that were the most extreme in each area studied. It would appear from this information that no matter which measurement method is used certain counties tend to have consistently higher, and certain others consistently lower, taxes. Blaine County appears in the five highest groups in all 8 tax studies, while Elmore County is in the five lowest in six of these studies.

CHART A: 1984 PER CAPITA INCOME

COUNTY	JULY 1 1984 POPULATION	1984 TOTAL PERSONAL INCOME MILLION $	1984 % of TOTAL PERSONAL INCOME	1984 PER CAPITA INCOME ($)	1983 PER CAPITA INCOME ($)	PERCENT CHANGE FROM 1983	PERCENT ABOVE OR BELOW STATE AVERAGE	1984 RANK
ADA	188,861	2,335.8	23.01%	12,368	11,624	6.4%	21.7%	4
ADAMS	3,412	35.9	0.35%	10,522	9,757	7.8%	3.5%	10
BANNOCK	68,372	703.7	6.93%	10,292	9,504	8.3%	1.3%	12
BEAR LAKE	6,948	63.3	0.62%	9,111	8,405	8.4%	-10.4%	27
BENEWAH	8,673	87.6	0.86%	10,100	9,818	2.9%	-0.6%	16
BINGHAM	38,406	324.2	3.19%	8,441	8,105	4.2%	-16.9%	36
BLAINE	12,717	149.5	1.47%	11,756	11,163	5.3%	15.7%	6
BOISE	3,008	29.0	0.29%	9,641	9,046	6.6%	-5.1%	20
BONNER	25,605	231.9	2.28%	9,057	8,260	9.6%	-10.9%	28
BONNEVILLE	69,407	750.9	7.40%	10,819	10,130	6.8%	6.5%	7
BOUNDARY	7,837	69.7	0.69%	8,894	8,887	0.1%	-12.5%	30
BUTTE	3,379	29.3	0.29%	8,671	7,688	12.8%	-14.7%	33
CAMAS	724	11.1	0.11%	15,331	13,671	12.1%	50.9%	1
CANYON	88,246	838.3	8.26%	9,500	8,750	8.6%	-6.5%	21
CARIBOU	8,636	83.5	0.82%	9,669	9,188	5.2%	-4.9%	19
CASSIA	20,754	206.4	2.03%	9,945	9,352	6.3%	-2.1%	17
CLARK	797	12.1	0.12%	15,182	16,311	-6.9%	49.4%	2
CLEARWATER	10,262	87.2	0.86%	8,497	8,199	3.6%	-16.4%	35
CUSTER	5,221	48.7	0.48%	9,328	9,957	-6.3%	-8.2%	24
ELMORE	22,500	198.7	1.96%	8,831	8,306	6.3%	-13.1%	32
FRANKLIN	9,653	79.9	0.79%	8,277	7,508	10.2%	-18.6%	39
FREMONT	10,756	96.3	0.95%	8,953	8,459	5.8%	-11.9%	29
GEM	11,741	110.9	1.09%	9,446	9,123	3.5%	-7.1%	23
GOODING	12,421	113.8	1.12%	9,162	8,391	9.2%	-9.8%	25
IDAHO	14,520	128.6	1.27%	8,857	8,609	2.9%	-12.8%	31
JEFFERSON	16,251	122.4	1.21%	7,532	7,322	2.9%	-25.9%	42
JEROME	15,546	134.8	1.33%	8,671	7,786	11.4%	-14.7%	34
KOOTENAI	65,482	667.0	6.57%	10,186	9,452	7.8%	0.2%	14
LATAH	30,499	289.5	2.85%	9,492	9,125	4.0%	-6.6%	22
LEMHI	7,888	63.9	0.63%	8,101	7,533	7.5%	-20.3%	40
LEWIS	3,907	49.4	0.49%	12,644	13,172	-4.0%	24.4%	3
LINCOLN	3,524	35.9	0.35%	10,187	9,214	10.6%	0.2%	13
MADISON	21,835	139.8	1.38%	6,403	6,043	6.0%	-37.0%	44
MINIDOKA	21,188	168.5	1.66%	7,953	7,344	8.3%	-21.7%	41
NEZ PERCE	33,243	400.2	3.94%	12,039	11,412	5.5%	18.5%	5
ONEIDA	3,413	28.5	0.28%	8,350	8,139	2.6%	-17.8%	37
OWYHEE	8,660	59.2	0.58%	6,836	6,434	6.2%	-32.7%	43
PAYETTE	16,190	148.3	1.46%	9,160	8,582	6.7%	-9.9%	26
POWER	6,894	71.7	0.71%	10,400	11,234	-7.4%	2.3%	11
SHOSHONE	17,142	169.3	1.67%	9,876	9,377	5.3%	-2.8%	18
TETON	3,189	26.5	0.26%	8,310	7,763	7.0%	-18.2%	38
TWIN FALLS	56,237	593.7	5.85%	10,557	9,837	7.3%	3.9%	9
VALLEY	6,758	68.4	0.67%	10,121	9,529	6.1%	-0.4%	15
WASHINGTON	8,370	89.8	0.88%	10,729	9,203	16.6%	5.6%	8
TOTALS	999,072	10,153.1	100.00%	10,163	9,534	6.6%	0.0%	

CHART B: 1984 PER CAPITA PROPERTY TAX (TOTAL)

COUNTY	JULY 1 1984 POPULATION	1984 TOTAL PROPERTY TAXES ($)	1984 PER CAPITA PROPERTY TAXES ($)	1983 PER CAPITA PROPERTY TAXES ($)	PERCENT CHANGE FROM 1983	PER CAPITA TAX CAPACITY INDEX % of AVE Per Cap. Tax	1984 RANK
ADA	188,861	63,187,351	334.57	320.89	4.3%	115.6%	14
ADAMS	3,412	824,842	241.75	229.36	5.4%	83.5%	30
BANNOCK	68,372	18,587,206	271.85	268.18	1.4%	93.9%	22
BEAR LAKE	6,948	2,194,213	315.80	327.54	-3.6%	109.1%	15
BENEWAH	8,673	2,387,588	275.29	270.07	1.9%	95.1%	21
BINGHAM	38,406	9,117,575	237.40	234.88	1.1%	82.0%	31
BLAINE	12,717	8,568,142	673.75	620.57	8.6%	232.8%	1
BOISE	3,008	1,124,032	373.68	406.07	-8.0%	129.1%	11
BONNER	25,605	6,258,680	244.43	268.12	-8.8%	84.5%	29
BONNEVILLE	69,407	19,606,949	282.49	280.45	0.7%	97.6%	20
BOUNDARY	7,837	1,751,380	223.48	285.92	-21.8%	77.2%	36
BUTTE	3,379	832,131	246.27	232.28	6.0%	85.1%	28
CAMAS	724	333,809	461.06	373.17	23.6%	159.3%	5
CANYON	88,246	20,844,077	236.20	230.06	2.7%	81.6%	32
CARIBOU	8,636	3,533,196	409.12	366.91	11.5%	141.4%	8
CASSIA	20,754	6,050,829	291.55	232.10	25.6%	100.7%	17
CLARK	797	403,431	506.19	552.93	-8.5%	174.9%	4
CLEARWATER	10,262	2,408,191	234.67	209.80	11.9%	81.1%	34
CUSTER	5,221	2,116,962	405.47	366.18	10.7%	140.1%	9
ELMORE	22,500	3,874,990	172.22	167.37	2.9%	59.5%	42
FRANKLIN	9,653	2,602,287	269.58	209.00	29.0%	93.1%	24
FREMONT	10,756	2,790,593	259.45	257.18	0.9%	89.6%	27
GEM	11,741	1,906,328	162.37	175.11	-7.3%	56.1%	44
GOODING	12,421	2,724,465	219.34	195.89	12.0%	75.8%	38
IDAHO	14,520	2,375,903	163.63	150.95	8.4%	56.5%	43
JEFFERSON	16,251	3,193,971	196.54	182.62	7.6%	67.9%	40
JEROME	15,546	4,212,184	270.95	259.48	4.4%	93.6%	23
KOOTENAI	65,482	20,396,183	311.48	326.93	-4.7%	107.6%	16
LATAH	30,499	8,667,523	284.19	271.28	4.8%	98.2%	19
LEMHI	7,888	1,713,620	217.24	192.10	13.1%	75.1%	39
LEWIS	3,907	1,598,963	409.26	380.11	7.7%	141.4%	7
LINCOLN	3,524	1,023,105	290.32	251.43	15.5%	100.3%	18
MADISON	21,835	4,810,389	220.31	207.25	6.3%	76.1%	37
MINIDOKA	21,188	3,867,528	182.53	183.08	-0.3%	63.1%	41
NEZ PERCE	33,243	12,386,778	372.61	360.44	3.4%	128.7%	12
ONEIDA	3,413	1,310,766	384.05	366.95	4.7%	132.7%	10
OWYHEE	8,660	2,325,483	268.53	278.30	-3.5%	92.8%	25
PAYETTE	16,190	3,819,269	235.90	248.27	-5.0%	81.5%	33
POWER	6,894	3,619,192	524.98	513.20	2.3%	181.4%	3
SHOSHONE	17,142	7,194,606	419.71	320.59	30.9%	145.0%	6
TETON	3,139	717,759	225.07	197.74	13.8%	77.8%	35
TWIN FALLS	56,237	15,030,934	267.28	228.46	17.0%	92.3%	26
VALLEY	6,758	3,832,850	567.16	451.86	25.5%	196.0%	2
WASHINGTON	8,370	3,025,714	361.50	313.43	15.3%	124.9%	13
TOTALS	999,072	289,151,967	289.42	276.87	4.5%	100.0%	

CHART C: 1984 PER CAPITA REAL AND PERSONAL PROPERTY TAX

COUNTY	JULY 1 1984 POPULATION	1984 TOTAL PROPERTY TAXES ($)	1984 OPERATING PROPERTY TAXES ($)	1984 REAL & PERS PROPERTY TAXES ($)	1984 PER CAPITA R & P PROP TAXES ($)	1983 PER CAPITA R & P PROP TAXES ($)	PERCENT CHANGE FROM 1983	PER CAPITA TAX CAPACITY INDEX % of AVE Per Cap. Tax	1984 RANK
ADA	188,861	63,187,351	3,475,918	59,711,433	316.17	302.94	4.4%	117.2%	13
ADAMS	3,412	824,842	104,349	720,493	211.16	197.72	6.8%	78.3%	36
BANNOCK	68,372	18,587,206	1,255,218	17,331,988	253.50	250.07	1.4%	94.0%	21
BEAR LAKE	6,948	2,194,213	415,035	1,779,178	256.07	262.35	-2.4%	94.9%	20
BENEWAH	8,673	2,387,588	118,490	2,269,098	261.63	256.01	2.2%	97.0%	19
BINGHAM	38,406	9,117,575	671,633	8,445,942	219.91	216.96	1.4%	81.5%	31
BLAINE	12,717	8,568,142	281,909	8,286,233	651.59	600.20	8.6%	241.5%	1
BOISE	3,008	1,124,032	86,179	1,037,853	345.03	375.68	-8.2%	127.9%	12
BONNER	25,605	6,258,680	546,113	5,712,567	223.10	243.60	-8.4%	82.7%	28
BONNEVILLE	69,407	19,606,949	709,954	18,896,995	272.26	269.28	1.1%	100.9%	16
BOUNDARY	7,837	1,751,380	276,222	1,475,158	188.23	234.53	-19.7%	69.8%	38
BUTTE	3,379	832,131	80,604	751,527	222.41	207.83	7.0%	82.4%	29
CAMAS	724	333,809	19,789	314,020	433.73	351.70	23.3%	160.8%	3
CANYON	88,246	20,844,077	1,073,337	19,770,740	224.04	218.17	2.7%	83.0%	27
CARIBOU	8,636	3,533,196	325,723	3,207,473	371.41	329.60	12.7%	137.7%	9
CASSIA	20,754	6,050,829	322,321	5,728,508	276.02	220.12	25.4%	102.3%	15
CLARK	797	403,431	63,361	340,070	426.69	452.70	-5.7%	158.2%	4
CLEARWATER	10,262	2,408,191	127,522	2,280,669	222.24	198.87	11.8%	82.4%	30
CUSTER	5,221	2,116,962	27,360	2,089,602	400.23	361.10	10.8%	148.4%	7
ELMORE	22,500	3,874,990	744,522	3,130,468	139.13	132.29	5.2%	51.6%	44
FRANKLIN	9,653	2,602,287	240,721	2,361,566	244.65	188.01	30.1%	90.7%	24
FREMONT	10,756	2,790,593	126,974	2,663,619	247.64	244.81	1.2%	91.8%	23
GEM	11,741	1,906,328	119,719	1,786,609	152.17	163.91	-7.2%	56.4%	43
GOODING	12,421	2,724,465	386,951	2,337,514	188.19	164.11	14.7%	69.8%	39
IDAHO	14,520	2,375,903	92,986	2,282,917	157.23	144.92	8.5%	58.3%	42
JEFFERSON	16,251	3,193,971	210,754	2,983,217	183.57	169.44	8.3%	68.0%	40
JEROME	15,546	4,212,184	546,102	3,666,082	235.82	225.46	4.6%	87.4%	26
KOOTENAI	65,482	20,396,183	1,402,912	18,993,271	290.05	305.15	-4.9%	107.5%	14
LATAH	30,499	8,667,523	531,025	8,136,498	266.78	255.25	4.5%	98.9%	18
LEMHI	7,888	1,713,620	96,079	1,617,541	205.06	182.92	12.1%	76.0%	37
LEWIS	3,907	1,598,963	54,095	1,544,868	395.41	366.69	7.8%	146.6%	8
LINCOLN	3,524	1,023,105	276,817	746,288	211.77	184.61	14.7%	78.5%	34
MADISON	21,835	4,810,389	189,539	4,620,850	211.63	198.71	6.5%	78.4%	35
MINIDOKA	21,189	3,867,528	224,103	3,643,425	171.96	172.85	-0.5%	63.7%	41
NEZ PERCE	33,243	12,386,778	624,974	11,761,804	353.81	342.49	3.3%	131.2%	11
ONEIDA	3,413	1,310,766	89,670	1,221,096	357.78	341.06	4.9%	132.6%	10
OWYHEE	8,660	2,325,483	279,493	2,045,990	236.26	244.38	-3.3%	87.6%	25
PAYETTE	16,190	3,819,269	322,688	3,496,581	215.97	227.16	-4.9%	80.1%	33
POWER	6,894	3,619,192	800,188	2,819,004	408.91	400.19	2.2%	151.6%	5
SHOSHONE	17,142	7,194,606	332,846	6,861,760	400.29	301.08	33.0%	148.4%	6
TETON	3,189	717,759	17,968	699,791	219.44	192.32	14.1%	81.3%	32
TWIN FALLS	56,237	15,030,934	959,652	14,071,282	250.21	214.18	16.8%	92.7%	22
VALLEY	6,758	3,832,850	211,346	3,621,504	535.88	434.17	23.4%	198.6%	2
WASHINGTON	8,370	3,025,714	764,124	2,261,590	270.20	235.74	14.6%	100.2%	17
TOTALS	999,072	289,151,967	19,627,285	269,524,682	269.78	257.53	4.8%	100.0%	

CHART D: 1984 REAL AND PERSONAL PROPERTY TAX
Per $1000 Personal Income

COUNTY	1984 TOTAL PERSONAL INCOME MILLION $	1984 REAL & PERS PROPERTY TAXES ($)	1984 R & P PROP TAX PER $1000 INCOME	1983 R & P PROP TAX PER $1000 INCOME	PERCENT CH IN TAXES PER $1000 INC SINCE 1983	1984 RANK
ADA	2,335.8	59,711,433	25.56	26.06	-1.9%	27
ADAMS	35.9	720,493	20.07	20.26	-0.9%	41
BANNOCK	703.7	17,331,988	24.63	26.31	-6.4%	32
BEAR LAKE	63.3	1,779,179	28.11	31.21	-9.9%	16
BENEWAH	87.6	2,269,098	25.90	26.08	-0.7%	25
BINGHAM	324.2	8,445,942	26.05	26.77	-2.7%	24
BLAINE	149.5	8,286,233	55.43	53.77	3.1%	1
BOISE	29.0	1,037,853	35.79	41.53	-13.8%	8
BONNER	231.9	5,712,567	24.63	29.49	-16.5%	31
BONNEVILLE	750.9	18,896,995	25.17	26.58	-5.3%	30
BOUNDARY	69.7	1,475,158	21.16	26.39	-19.8%	38
BUTTE	29.3	751,527	25.65	27.03	-5.1%	26
CAMAS	11.1	314,020	28.29	25.73	9.9%	15
CANYON	838.3	19,770,740	23.58	24.93	-5.4%	35
CARIBOU	83.5	3,207,473	38.41	35.88	7.1%	7
CASSIA	206.4	5,728,508	27.75	23.54	17.9%	19
CLARK	12.1	340,070	28.10	27.75	1.3%	18
CLEARWATER	87.2	2,280,669	26.15	24.26	7.8%	23
CUSTER	48.7	2,089,602	42.91	36.27	18.3%	3
ELMORE	198.7	3,130,468	15.75	15.93	-1.1%	44
FRANKLIN	79.9	2,361,566	29.56	25.04	18.0%	12
FREMONT	96.3	2,663,619	27.66	28.94	-4.4%	20
GEM	110.9	1,786,609	16.11	17.97	-10.4%	43
GOODING	113.8	2,337,514	20.54	19.56	5.0%	40
IDAHO	128.6	2,282,917	17.75	16.83	5.5%	42
JEFFERSON	122.4	2,983,217	24.37	23.14	5.3%	33
JEROME	134.8	3,666,082	27.20	28.96	-6.1%	21
KOOTENAI	667.0	18,993,271	28.48	32.29	-11.8%	14
LATAH	289.5	8,136,498	28.11	27.97	0.5%	17
LEMHI	63.9	1,617,541	25.31	24.28	4.3%	28
LEWIS	49.4	1,544,868	31.27	27.84	12.3%	11
LINCOLN	35.9	746,288	20.79	20.04	3.7%	39
MADISON	139.8	4,620,850	33.05	32.88	0.5%	10
MINIDOKA	168.5	3,643,425	21.62	23.54	-8.1%	37
NEZ PERCE	400.2	11,761,804	29.39	30.01	-2.1%	13
ONEIDA	28.5	1,221,096	42.85	41.91	2.2%	4
OWYHEE	59.2	2,045,990	34.56	37.99	-9.0%	9
PAYETTE	148.3	3,496,581	23.58	26.47	-10.9%	36
POWER	71.7	2,819,004	39.32	35.62	10.4%	6
SHOSHONE	169.3	6,861,760	40.53	32.11	26.2%	5
TETON	26.5	699,791	26.41	24.77	6.6%	22
TWIN FALLS	593.7	14,071,232	23.70	21.77	8.9%	34
VALLEY	68.4	3,621,504	52.95	45.52	16.3%	2
WASHINGTON	89.8	2,261,590	25.18	25.62	-1.7%	29
TOTALS	10,153.1	269,524,682	26.55	27.01	-1.7%	

CHART E: 1984 COMPARATIVE REAL AND PERSONAL PROPERTY TAX POTENTIAL

COUNTY	1984 TOTAL PERSONAL INCOME MILLION $	1984 REAL & PERS PROPERTY TAXES ($)	TAX CAPACITY: POT TAX (AVG RATE * PERS. INC.) ($)	UNDER-UTILIZED POTENTIAL (-=OVERUT) ($)	TAX RATE AS A % OF INCOME	TAX EFFORT: % OF TAX CAPACITY UTILIZED	1984 RANK
ADA	2,335.8	59,711,433	62,006,259	2,294,826	2.56%	96.3%	27
ADAMS	35.9	720,493	953,003	232,510	2.01%	75.6%	41
BANNOCK	703.7	17,331,988	18,680,454	1,348,466	2.46%	92.8%	32
BEAR LAKE	63.3	1,779,178	1,680,365	(98,813)	2.81%	105.9%	16
BENEWAH	87.6	2,269,098	2,325,434	56,336	2.59%	97.6%	25
BINGHAM	324.2	8,445,942	8,606,229	160,287	2.61%	98.1%	24
BLAINE	149.5	8,286,233	3,968,634	(4,317,599)	5.54%	208.8%	1
BOISE	29.0	1,037,853	769,835	(268,018)	3.58%	134.8%	8
BONNER	231.9	5,712,567	6,156,029	443,462	2.46%	92.8%	31
BONNEVILLE	750.9	18,896,995	19,933,428	1,036,433	2.52%	94.8%	30
BOUNDARY	69.7	1,475,158	1,850,260	375,102	2.12%	79.7%	38
BUTTE	29.3	751,527	777,799	26,272	2.56%	96.6%	26
CAMAS	11.1	314,020	294,661	(19,359)	2.83%	106.6%	15
CANYON	838.3	19,770,740	22,253,552	2,482,812	2.36%	88.8%	35
CARIBOU	83.5	3,207,473	2,216,595	(990,878)	3.84%	144.7%	7
CASSIA	206.4	5,728,508	5,479,104	(249,404)	2.78%	104.6%	19
CLARK	12.1	340,070	321,207	(18,863)	2.81%	105.9%	18
CLEARWATER	87.2	2,280,669	2,314,815	34,146	2.62%	98.5%	23
CUSTER	48.7	2,089,602	1,292,793	(796,809)	4.29%	161.6%	3
ELMORE	198.7	3,130,468	5,274,700	2,144,232	1.58%	59.3%	44
FRANKLIN	79.9	2,361,566	2,121,029	(240,537)	2.96%	111.3%	12
FREMONT	96.3	2,663,619	2,556,384	(107,235)	2.77%	104.2%	20
GEM	110.9	1,786,609	2,943,957	1,157,348	1.61%	60.7%	43
GOODING	113.8	2,337,514	3,020,940	683,426	2.05%	77.4%	40
IDAHO	128.6	2,282,917	3,413,822	1,130,905	1.78%	66.9%	42
JEFFERSON	122.4	2,983,217	3,249,236	266,019	2.44%	91.8%	33
JEROME	134.8	3,666,082	3,578,407	(87,675)	2.72%	102.5%	21
KOOTENAI	667.0	18,993,271	17,706,214	(1,287,057)	2.85%	107.3%	14
LATAH	289.5	8,136,498	7,685,081	(451,417)	2.81%	105.9%	17
LEMHI	63.9	1,617,541	1,696,292	78,751	2.53%	95.4%	28
LEWIS	49.4	1,544,868	1,311,375	(233,493)	3.13%	117.8%	11
LINCOLN	35.9	746,288	953,003	206,715	2.08%	78.3%	39
MADISON	139.8	4,620,850	3,711,138	(909,712)	3.31%	124.5%	10
MINIDOKA	168.5	3,643,425	4,473,009	829,584	2.16%	81.5%	37
NEZ PERCE	400.2	11,761,804	10,623,728	(1,138,076)	2.94%	110.7%	13
ONEIDA	28.5	1,221,096	756,562	(464,534)	4.28%	161.4%	4
OWYHEE	59.2	2,045,990	1,571,526	(474,464)	3.46%	130.2%	9
PAYETTE	148.3	3,496,581	3,936,779	440,198	2.36%	88.8%	36
POWER	71.7	2,819,004	1,903,352	(915,652)	3.93%	148.1%	6
SHOSHONE	169.3	6,861,760	4,494,246	(2,367,514)	4.05%	152.7%	5
TETON	26.5	699,791	703,470	3,679	2.64%	99.5%	22
TWIN FALLS	593.7	14,071,282	15,760,389	1,689,107	2.37%	89.3%	34
VALLEY	68.4	3,621,504	1,815,750	(1,805,754)	5.29%	199.4%	2
WASHINGTON	89.8	2,261,590	2,383,835	122,245	2.52%	94.9%	29
TOTALS	10,153.1	269,524,682	269,524,682	0	2.65%	100.0%	

CHART F: 1984 PER CAPITA RESIDENTIAL PROPERTY TAX

COUNTY	JULY 1 1984 POPULATION	1984 TOTAL PROPERTY TAXES ($)	% OF TAXES PAID BY RESIDENTIAL PROPERTY	ESTIMATED* 1984 RESID. TAXES ($)	1984 PER CAPITA RESID. TAX ($)	1982 PER CAPITA RESID. TAX ($)	% CHANGE RESID. TAXES SINCE 1982	PER CAP RESID TAX CAPACITY INDEX	RANK
ADA	188,861	63,187,351	55.6%	35,132,167	186.02	179.44	3.7%	129.8	5
ADAMS	3,412	824,842	42.5%	350,558	102.74	104.03	-1.2%	71.7	24
BANNOCK	68,372	18,587,206	51.1%	9,498,062	138.92	133.32	4.2%	97.0	12
BEAR LAKE	6,948	2,194,213	50.8%	1,114,660	160.43	131.89	21.6%	112.0	6
BENEWAH	8,673	2,387,588	36.0%	859,532	99.10	106.29	-6.8%	69.2	28
BINGHAM	38,406	9,117,575	40.6%	3,701,735	96.38	94.87	1.6%	67.3	29
BLAINE	12,717	8,568,142	78.7%	6,743,128	530.25	391.55	35.4%	370.1	1
BOISE	3,008	1,124,032	72.4%	813,799	270.54	221.96	21.9%	188.8	3
BONNER	25,605	6,258,680	64.9%	4,061,883	158.64	134.73	17.7%	110.7	7
BONNEVILLE	69,407	19,606,949	52.3%	10,254,434	147.74	143.12	3.2%	103.1	9
BOUNDARY	7,837	1,751,380	38.0%	665,524	84.92	88.99	-4.6%	59.3	31
BUTTE	3,379	832,131	33.2%	276,267	81.76	88.12	-7.2%	57.1	37
CAMAS	724	333,809	22.7%	75,775	104.66	76.30	37.2%	73.1	23
CANYON	88,246	20,844,077	50.4%	10,505,415	119.05	104.58	13.8%	83.1	17
CARIBOU	8,636	3,533,196	26.4%	932,764	108.01	87.94	22.8%	75.4	21
CASSIA	20,754	6,050,829	28.1%	1,700,283	81.93	68.31	19.9%	57.2	35
CLARK	797	403,431	14.2%	57,287	71.88	46.41	54.9%	50.2	42
CLEARWATER	10,262	2,408,191	38.3%	922,337	89.88	74.03	21.4%	62.7	30
CUSTER	5,221	2,116,962	26.6%	563,112	107.86	121.61	-11.3%	75.3	22
ELMORE	22,500	3,874,990	47.5%	1,840,620	81.81	80.16	2.1%	57.1	36
FRANKLIN	9,653	2,602,287	37.7%	981,062	101.63	108.96	-6.7%	70.9	26
FREMONT	10,756	2,790,593	55.4%	1,545,989	143.73	130.40	10.2%	100.3	11
GEM	11,741	1,906,328	52.3%	997,010	84.92	89.06	-4.7%	59.3	32
GOODING	12,421	2,724,465	46.4%	1,264,152	101.78	73.11	39.2%	71.0	25
IDAHO	14,520	2,375,903	42.6%	1,012,135	69.71	66.18	5.3%	48.7	43
JEFFERSON	16,251	3,193,971	39.4%	1,258,425	77.44	75.24	2.9%	54.1	38
JEROME	15,546	4,212,184	37.1%	1,562,720	100.52	93.60	7.4%	70.2	27
KOOTENAI	65,482	20,396,183	63.5%	12,951,576	197.79	203.55	-2.8%	138.1	4
LATAH	30,499	8,667,523	44.8%	3,883,050	127.32	122.45	4.0%	88.9	16
LEMHI	7,888	1,713,620	59.6%	1,021,318	129.48	110.32	17.4%	90.4	13
LEWIS	3,907	1,598,963	28.3%	452,507	115.82	97.52	18.8%	80.8	20
LINCOLN	3,524	1,023,105	25.9%	264,984	75.19	60.60	23.7%	52.5	39
MADISON	21,835	4,810,389	33.2%	1,597,049	73.14	74.51	-1.8%	51.1	41
MINIDOKA	21,188	3,867,528	37.4%	1,446,455	68.27	80.49	-15.2%	47.7	44
NEZ PERCE	33,243	12,386,778	41.8%	5,177,673	155.75	154.35	0.9%	108.7	8
ONEIDA	3,413	1,310,766	37.6%	492,848	144.40	140.54	2.7%	100.8	10
OWYHEE	8,660	2,325,483	27.7%	644,159	74.38	64.59	15.2%	51.9	40
PAYETTE	16,190	3,819,269	54.2%	2,070,044	127.86	121.46	5.3%	89.2	15
POWER	6,894	3,619,192	16.1%	582,690	84.52	97.67	-13.5%	59.0	33
SHOSHONE	17,142	7,194,606	19.9%	1,431,727	83.52	78.93	5.8%	58.3	34
TETON	3,189	717,759	52.1%	373,952	117.26	101.11	16.0%	81.9	19
TWIN FALLS	56,237	15,030,934	48.4%	7,274,972	129.36	106.76	21.2%	90.3	14
VALLEY	6,759	3,832,850	75.8%	2,905,300	429.91	302.03	42.3%	300.1	2
WASHINGTON	8,370	3,025,714	32.8%	992,434	118.57	107.42	10.4%	82.3	18
TOTALS	999,072	289,151,967	49.5%	143,130,224	143.26	132.34	8.3%	100.0	

* TOTAL COMPUTED FROM STATEWIDE PERCENTAGE AND WILL NOT ADD DOWN

CHART 6: 1984 RESIDENTIAL PROPERTY TAXES PER $1000 PERSONAL INCOME

COUNTY	1984 TOTAL PERSONAL INCOME MILLION $	ESTIMATED* 1984 RESID. TAXES ($)	1984 RESID TAX PER $1000	1982 RESID TAX PER $1000	% CH RESID TAX SINCE 1982	RANK
ADA	2,335.8	35,132,167	15.04	16.35	-8.0%	10
ADAMS	35.9	350,558	9.76	11.52	-15.2%	31
BANNOCK	703.7	9,498,062	13.50	14.85	-9.1%	14
BEAR LAKE	63.3	1,114,660	17.61	16.12	9.2%	5
BENEWAH	87.6	859,532	9.81	12.39	-20.8%	30
BINGHAM	324.2	3,701,735	11.42	13.27	-14.0%	23
BLAINE	149.5	6,743,128	45.10	36.77	22.7%	1
BOISE	29.0	813,799	28.06	28.70	-2.2%	3
BONNER	231.9	4,061,883	17.52	17.47	0.3%	6
BONNEVILLE	750.9	10,254,434	13.66	15.04	-9.2%	13
BOUNDARY	69.7	665,524	9.55	11.44	-16.5%	32
BUTTE	29.3	276,267	9.43	10.50	-10.2%	33
CAMAS	11.1	75,775	6.83	6.75	1.1%	43
CANYON	838.3	10,505,415	12.53	12.71	-1.4%	17
CARIBOU	83.5	932,764	11.17	10.32	8.2%	24
CASSIA	206.4	1,700,283	8.24	8.09	1.9%	39
CLARK	12.1	57,287	4.73	3.99	18.7%	44
CLEARWATER	87.2	922,337	10.58	9.98	6.0%	28
CUSTER	48.7	563,112	11.56	12.82	-9.8%	21
ELMORE	198.7	1,840,620	9.26	9.99	-7.3%	34
FRANKLIN	79.9	981,062	12.28	15.64	-21.5%	18
FREMONT	96.3	1,545,989	16.05	19.47	-17.5%	8
GEM	110.9	997,010	8.99	10.91	-17.6%	36
GOODING	113.8	1,264,152	11.11	9.33	19.1%	25
IDAHO	128.6	1,012,135	7.87	8.73	-9.8%	41
JEFFERSON	122.4	1,258,425	10.28	11.25	-8.6%	29
JEROME	134.8	1,562,720	11.59	11.20	3.5%	20
KOOTENAI	667.0	12,951,576	19.42	23.37	-16.9%	4
LATAH	289.5	3,883,050	13.41	14.57	-7.9%	15
LEMHI	63.9	1,021,318	15.98	14.85	7.6%	9
LEWIS	49.4	452,507	9.16	9.15	0.1%	35
LINCOLN	35.9	264,984	7.38	6.49	13.7%	42
MADISON	139.8	1,597,049	11.42	12.92	-11.6%	22
MINIDOKA	168.5	1,446,455	8.58	9.69	-11.3%	37
NEZ PERCE	400.2	5,177,673	12.94	14.68	-11.9%	16
ONEIDA	28.5	492,848	17.29	18.17	-4.8%	7
OWYHEE	59.2	644,159	10.88	10.75	1.2%	27
PAYETTE	148.3	2,070,044	13.96	14.44	-3.3%	12
POWER	71.7	582,690	8.13	12.32	-34.0%	40
SHOSHONE	169.3	1,431,727	8.46	9.17	-7.8%	38
TETON	26.5	373,952	14.11	12.37	14.1%	11
TWIN FALLS	593.7	7,274,972	12.25	11.10	10.4%	19
VALLEY	68.4	2,905,300	42.48	32.90	29.1%	2
WASHINGTON	89.8	992,434	11.05	13.00	-15.0%	26
TOTALS	10,153.1	143,130,224	14.10	14.91	-4.8%	

* TOTAL COMPUTED FROM STATEWIDE PERCENTAGE AND WILL NOT ADD DOWN

CHART H: 1984 PER CAPITA INCOME TAX

COUNTY	JULY 1 1984 POPULATION	1984 TOTAL INCOME TAX * ($)	1984 PER CAPITA INCOME TAX ($)	1983 PER CAPITA INCOME TAX ($)	PERCENT CHANGE FROM 1983	PER CAPITA TAX CAPACITY INDEX % of AVE Per Cap. Tax	1984 RANK
ADA	188,861	64,473,148	341.38	315.95	8.0%	142.8%	2
ADAMS	3,412	622,354	182.40	170.35	7.1%	76.3%	22
BANNOCK	68,372	18,398,299	269.09	260.68	3.2%	112.6%	6
BEAR LAKE	6,948	1,148,270	165.27	159.60	3.6%	69.1%	33
BENEWAH	8,673	1,910,023	220.23	222.64	-1.1%	92.1%	14
BINGHAM	38,406	7,252,687	188.84	177.32	6.5%	79.0%	19
BLAINE	12,717	4,560,462	358.61	361.86	-0.9%	150.0%	1
BOISE	3,008	507,908	168.85	163.06	3.6%	70.6%	30
BONNER	25,605	4,810,805	187.89	173.28	8.4%	78.6%	20
BONNEVILLE	69,407	20,512,671	295.54	274.61	7.6%	123.6%	4
BOUNDARY	7,837	1,217,025	155.29	161.76	-4.0%	65.0%	35
BUTTE	3,379	624,109	184.70	181.69	1.7%	77.3%	21
CAMAS	724	169,579	234.23	196.67	19.1%	98.0%	11
CANYON	88,246	17,360,355	196.73	185.40	6.1%	82.3%	18
CARIBOU	8,636	2,119,038	245.37	245.05	0.1%	102.6%	9
CASSIA	20,754	3,725,463	179.51	174.32	3.0%	75.1%	23
CLARK	797	117,071	146.89	133.06	10.4%	61.4%	37
CLEARWATER	10,262	2,061,560	200.89	213.64	-6.0%	84.0%	17
CUSTER	5,221	1,107,641	212.15	204.18	3.9%	88.7%	16
ELMORE	22,500	2,455,068	109.11	105.14	3.8%	45.6%	43
FRANKLIN	9,653	1,220,209	126.41	120.13	5.2%	52.9%	41
FREMONT	10,756	1,826,041	169.77	154.88	9.6%	71.0%	28
GEM	11,741	2,075,642	176.79	168.06	5.2%	73.9%	24
GOODING	12,421	1,908,320	153.64	138.87	10.6%	64.3%	36
IDAHO	14,520	2,514,148	173.15	162.51	6.5%	72.4%	27
JEFFERSON	16,251	2,753,592	169.44	148.86	13.8%	70.9%	29
JEROME	15,546	2,705,138	174.01	162.08	7.4%	72.8%	25
KOOTENAI	63,412	15,311,576	241.46	224.14	7.7%	101.0%	10
LATAH	30,499	7,577,629	248.45	234.33	6.0%	103.9%	8
LEMHI	7,888	1,137,012	144.14	146.79	-1.8%	60.3%	38
LEWIS	3,907	1,087,214	278.27	286.53	-2.9%	116.4%	5
LINCOLN	3,524	453,514	128.69	121.68	5.8%	53.8%	40
MADISON	21,835	2,993,369	137.09	121.26	13.1%	57.3%	39
MINIDOKA	21,189	3,674,982	173.45	170.51	1.7%	72.5%	26
NEZ PERCE	33,243	10,166,656	305.83	296.79	3.0%	127.9%	3
ONEIDA	3,413	564,602	165.43	135.63	22.0%	69.2%	32
OWYHEE	8,660	1,053,495	121.65	121.56	0.1%	50.9%	42
PAYETTE	16,190	2,692,539	166.31	157.93	5.3%	69.6%	31
POWER	6,894	1,582,352	229.53	224.40	2.3%	96.0%	12
SHOSHONE	17,142	4,530,061	264.27	245.97	7.4%	110.5%	7
TETON	3,189	281,591	88.30	79.51	11.1%	36.9%	44
TWIN FALLS	56,237	12,239,524	217.64	201.74	7.9%	91.0%	15
VALLEY	6,758	1,511,539	223.67	214.09	4.5%	93.6%	13
WASHINGTON	8,370	1,340,030	160.10	136.14	17.6%	67.0%	34
TOTALS	999,072	238,854,300	239.08	224.68	6.4%	100.0%	

* Does not include $9,223,037 tax not attributable to any county.

CHART I: 1984 COMPARATIVE INCOME TAX POTENTIAL

COUNTY	1984 TOTAL PERSONAL INCOME MILLION $	1984 TOTAL INCOME TAX * ($)	TAX CAPACITY: POT TAX (AVG RATE * PERS. INC.) ($)	UNDER-UTILIZED POTENTIAL (-=OVERUT) ($)	TAX RATE AS A % OF INCOME	TAX EFFORT: % OF TAX CAPACITY UTILIZED	1984 RANK
ADA	2,335.8	64,473,148	54,950,298	(9,522,850)	2.76%	117.3%	2
ADAMS	35.9	622,354	844,557	222,203	1.73%	73.7%	36
BANNOCK	703.7	18,398,299	16,554,724	(1,843,575)	2.61%	111.1%	6
BEAR LAKE	63.3	1,148,270	1,489,149	340,879	1.81%	77.1%	30
BENEWAH	87.6	1,910,023	2,060,813	150,790	2.18%	92.7%	18
BINGHAM	324.2	7,252,687	7,626,889	374,202	2.24%	95.1%	13
BLAINE	149.5	4,560,462	3,517,026	(1,043,436)	3.05%	129.7%	1
BOISE	29.0	507,908	682,232	174,324	1.75%	74.4%	34
BONNER	231.9	4,810,805	5,455,507	644,702	2.07%	88.2%	21
BONNEVILLE	750.9	20,512,671	17,665,116	(2,847,555)	2.73%	116.1%	3
BOUNDARY	69.7	1,217,025	1,639,711	422,686	1.75%	74.2%	35
BUTTE	29.3	624,109	689,290	65,181	2.13%	90.5%	20
CAMAS	11.1	169,579	261,130	91,551	1.53%	64.9%	38
CANYON	838.3	17,360,355	19,721,224	2,360,869	2.07%	88.0%	22
CARIBOU	83.5	2,119,038	1,964,359	(154,679)	2.54%	107.9%	8
CASSIA	206.4	3,725,463	4,855,613	1,130,150	1.80%	76.7%	31
CLARK	12.1	117,071	284,656	167,585	0.97%	41.1%	44
CLEARWATER	87.2	2,061,560	2,051,403	(10,157)	2.36%	100.5%	10
CUSTER	48.7	1,107,641	1,145,680	38,039	2.27%	96.7%	11
ELMORE	198.7	2,455,068	4,674,469	2,219,401	1.24%	52.5%	42
FRANKLIN	79.9	1,220,209	1,879,668	659,459	1.53%	64.9%	39
FREMONT	96.3	1,826,041	2,265,482	439,441	1.90%	80.6%	27
GEM	110.9	2,075,642	2,608,951	533,309	1.87%	79.6%	28
GOODING	113.8	1,908,320	2,677,174	768,854	1.68%	71.3%	37
IDAHO	128.6	2,514,148	3,025,348	511,200	1.96%	83.1%	26
JEFFERSON	122.4	2,753,592	2,879,492	125,900	2.25%	95.6%	12
JEROME	134.9	2,705,138	3,171,205	466,067	2.01%	85.3%	24
KOOTENAI	667.0	15,811,576	15,691,347	(120,229)	2.37%	100.8%	9
LATAH	289.5	7,577,629	6,810,562	(767,067)	2.62%	111.3%	5
LEMHI	63.9	1,137,012	1,503,264	366,252	1.78%	75.6%	33
LEWIS	49.4	1,087,214	1,162,148	74,934	2.20%	93.6%	16
LINCOLN	35.9	453,514	844,557	391,043	1.26%	53.7%	41
MADISON	139.8	2,993,369	3,288,831	295,462	2.14%	91.0%	19
MINIDOKA	168.5	3,674,982	3,964,006	289,024	2.18%	92.7%	17
NEZ PERCE	400.2	10,166,656	9,414,808	(751,848)	2.54%	108.0%	7
ONEIDA	28.5	564,602	670,470	105,868	1.98%	84.2%	25
OWYHEE	59.2	1,053,495	1,392,695	339,200	1.78%	75.6%	32
PAYETTE	148.3	2,692,539	3,488,796	796,257	1.82%	77.2%	29
POWER	71.7	1,582,352	1,686,761	104,409	2.21%	93.8%	15
SHOSHONE	169.3	4,530,061	3,982,826	(547,235)	2.68%	113.7%	4
TETON	26.5	281,581	623,419	341,838	1.06%	45.2%	43
TWIN FALLS	593.7	12,239,524	13,966,946	1,727,422	2.06%	87.6%	23
VALLEY	68.4	1,511,538	1,609,128	97,590	2.21%	93.9%	14
WASHINGTON	89.8	1,340,030	2,112,568	772,538	1.49%	63.4%	40
TOTALS	10,153.1	238,854,300	238,854,300	0	2.35%	100.0%	

* Does not include $9,223,037 tax not attributable to any county.

CHART J

Summary of 5 Highest and Lowest Counties in Each 1984 Based Study

REFERENCE CHART	TITLE	5 HIGHEST COUNTIES (Shown 1-5)	5 LOWEST COUNTIES (Shown 44-40)
A	1984 Per Capita Income	Camas	Madison
		Clark	Owyhee
		Lewis	Jefferson
		Ada	Minidoka
		Nez Perce	Lemhi
B	1984 Per Capita Property Tax (Total)	Blaine	Gem
		Valley	Idaho
		Power	Elmore
		Clark	Minidoka
		Camas	Jefferson
C	1984 Per Capita Real & Personal Property Tax	Blaine	Elmore
		Valley	Gem
		Camas	Idaho
		Clark	Minidoka
		Power	Jefferson
D	1984 Real & Personal Property Tax per $1,000 personal income	Blaine	Elmore
		Valley	Gem
		Custer	Idaho
		Oneida	Adams
		Shoshone	Gooding
E	1984 Comparative Real & Personal Property Tax Potential	Blaine	Elmore
		Valley	Gem
		Custer	Idaho
		Oneida	Adams
		Shoshone	Gooding
F	1984 Per Capita Residential Property Tax	Blaine	Minidoka
		Valley	Idaho
		Boise	Clark
		Kootenai	Madison
		Ada	Owyhee
G	1984 Residential Property Tax per $1,000 Personal Income	Blaine	Clark
		Valley	Camas
		Boise	Lincoln
		Kootenai	Idaho
		Bear Lake	Power
H	1984 Per Capita Income Tax	Blaine	Teton
		Ada	Elmore
		Nez Perce	Owyhee
		Bonneville	Franklin
		Lewis	Lincoln
I	1984 Comparative Income Tax Potential	Blaine	Clark
		Ada	Teton
		Bonneville	Elmore
		Shoshone	Lincoln
		Latah	Washington

1986 RATIO STUDY SUMMARY

The attached charts summarize ratio study results by category of property for 1986 and compare these results with those for 1982, 1983, 1984, and 1985. All results shown for years prior to 1985 represent statewide assessment conditions for each year before state equalization. However, in 1985 four counties and in 1986 five counties, had their boards of equalization reconvened to prevent adjustment by the state board. Therefore, results shown for these two years represent final assessment conditions in each category. Results cannot be thought of as indicative of assessment conditions in any single county. However, all ratio study data used in compiling each county's study was utilized in creating this statewide picture.

Various general comparisons between the five years can be made. Sample size leveled in 1986 after increasing in 1985 in most major categories. Previously, there had been little change from 1983 to 1984, following a decline between 1982 and 1983. The 1986 sample showed the following changes in the number of sales available:

Category	% Change from 1985
20/41	- 1.3
20	+ 20.8
15/37, 12/34, 18/40	+ 4.4
15, 12, 18	- 6.8
46, 47, 65	- 11.7
All Sales	- 0.9

Chart I shows the results of the 1986 ratio study including all changes resulting from the actions of reconvened county boards of equalization. Categories studied tend to be very close to appropriate market value levels, while uniformity ranges from very good for agricultural land to good for commercial property, manufactured housing, and improved rural residential categories to borderline for improved urban residential property and somewhat poor for unimproved residential categories. Regression indices are slightly high but within standards for all categories except urban residential land in which 35% of all counties studied exceeded the 1.05 limit. Assessment level is well within standard, and has increased slightly since 1985 in all categories except agricultural property.

Chart II shows 1986 results in comparison to results from the 1982, 1983, 1984, and 1985 studies. Although uniformity had been improving through 1985, many categories show slightly worse uniformity in 1986.

As has been evident since the 1983 study, there is no evidence of any significant tendency to favor any category of property over any other category in terms of actual vs. statutory level of assessment in 1986.

In every category, the 1986 statewide averages meet the primary standard of at least 95% confidence in a true assessment level between 90% and 110% of market value. Of the 324 categories studied in 44 counties this year, assessment level standards were met as follows:

	Categories in this Condition	
Standard	Number	Percent
Primary	156	48.1
Secondary (Ave: 95-105)		
4 measures	42	13.0
3 measures	38	11.7
2 measures	22	6.8
1 measure	38	11.7
Tertiary (Conf. int. width greater than 50 pts. and ave: 90-110)	10	3.1
No standard met	18	5.6
TOTAL	324	100.0

1986 RATIO STUDY SUMMARY

Nearly all of the 18 categories which did not meet standard had extremely small samples (3-7 sales). In the 4 cases in which 5 or more sales were available, 3 represented borderline situations and the remaining noncomplying sample was considered questionable.

The status of categories shown in the preceeding table is the final status following all actions of reconvened county boards of equalization.

Chart III provides an additional comparison by showing average sales prices in sales related ratio study categories for the years 1982-1986. These average prices have flattened in the 1986 study after an increase from the 1984 to the 1985 studies. The year shown is the ratio study year and sales actually occur approximately one year earlier in each case.

The monitoring program, which compares 1985 and 1986 assessments on randomly selected nonselling properties, was expanded to include all counties this year. Results are considered inconclusive at this time and our intent is to continue this program for 1987.

CHART I
1986 Ratio Study: Summary of Results
(Before State Equalization)

Category of Property	No. of Counties Studied	No. In Sample	Assessment Level Arith. Mean %	Assessment Level Sales Wtd. Mean %	Uniformity COV %	Regression Index	95% Conf. Interval (Mean) %
Residential:							
Improved	43	6422	98.86	97.39	15.29	1.02	98.49 - 99.23
Unimproved	37	685	100.14	94.49	27.53	1.06	98.08 - 102.20
Rural Residential:							
Subdivisions:							
Improved	32	1664	98.13	96.83	13.25	1.01	96.51 - 98.75
Unimproved	30	866	100.87	96.63	26.83	1.04	99.07 - 102.67
Tracts, etc:							
Improved	34	582	97.85	95.76	19.99	1.02	96.26 - 99.44
Unimproved	26	462	100.67	93.89	30.98	1.07	97.83 - 103.51
Agricultural:	44	778	99.13	99.01	11.44	1.00	98.33 - 99.93
Commercial:	44	642	99.64	97.65	19.65	1.02	98.13 - 101.15
Manufactured Housing:	27	1054	100.47	98.90	18.70	1.02	99.34 - 101.60

CHART II
Comparison of Statewide Ratio Study Results: 1982, 1983, 1984, 1985, 1986
(Before State Equalization)

Category of Property	Year	No. In Sample	Assessment Level Arith. Mean %	 Sales Wtd. Mean %	Uniformity COV %	Regression Index	95% Conf. Interval (Mean) %
Residential:							
Improved	1982	4952	93.66	92.76	16.95	1.01	93.22 - 94.10
	1983	4793	96.81	94.63	16.78	1.02	96.35 - 97.27
	1984	4730	99.61	98.21	15.59	1.01	99.16 - 100.05
	1985	6508	98.56	97.49	13.92	1.01	98.22 - 98.89
	1986	6422	98.86	97.39	15.29	1.02	98.49 - 99.23
Unimproved	1982	430	90.50	84.16	36.49	1.08	87.38 - 93.62
	1983	386	97.83	92.14	30.67	1.06	94.84 - 100.82
	1984	383	101.92	97.60	27.73	1.04	99.09 - 104.75
	1985	567	99.91	98.21	25.64	1.02	97.80 - 102.02
	1986	685	100.14	94.49	27.53	1.06	98.08 - 102.20
Rural Residential:							
Improved	1982	1448	90.76	89.89	17.29	1.01	89.87 - 91.65
	1983	1643	93.83	91.42	18.54	1.03	92.99 - 94.67
	1984	1488	99.56	97.75	17.55	1.02	98.67 - 100.44
	1985	2151	97.38	96.10	14.70	1.01	96.78 - 97.99
	1986*	1664	98.13	96.83	13.25	1.01	96.51 - 98.75
Unimproved	1982	1354	94.05	88.71	33.51	1.06	92.37 - 95.73
	1983	1176	97.42	90.45	32.37	1.08	95.61 - 99.22
	1984	1194	100.39	96.91	28.90	1.04	98.75 - 102.04
	1985	1425	98.69	93.94	27.48	1.05	97.29 - 100.10
	1986*	866	100.87	96.63	26.83	1.04	99.07 - 102.67
Agricultural:	1982	891	97.58	97.07	16.46	1.01	96.52 - 98.63
	1983	842	99.80	98.47	12.49	1.01	98.96 - 100.64
	1984	783	100.27	100.54	10.22	1.00	99.56 - 100.99
	1985	778	99.48	98.78	11.71	1.01	98.66 - 100.30
	1986	778	99.13	99.01	11.44	1.00	98.33 - 99.93
Commercial:	1982	667	94.55	93.45	19.46	1.01	93.15 - 95.95
	1983	678	98.61	96.40	18.58	1.02	97.23 - 99.99
	1984	596	98.96	97.18	16.75	1.02	97.63 - 100.29
	1985	597	99.46	98.76	15.74	1.01	98.20 - 100.71
	1986	642	99.64	97.65	19.65	1.02	98.13 - 101.15
Manufactured Housing:							
	1982	891	97.62	93.32	22.48	1.05	96.18 - 99.06
	1983	965	98.98	94.39	21.24	1.05	97.66 - 100.31
	1984	1218	105.32	99.06	28.79	1.06	103.62 - 107.03
	1985	1193	100.09	97.43	23.08	1.03	98.78 - 101.40
	1986	1054	100.47	98.90	18.70	1.02	99.34 - 101.60

* Subdivisions only

CHART III
Statewide Weighted Average
Ratio Study Sales Price Comparison

Category	1982 Ave. Sales Price $	1983 Ave. Sales Price $	1984 Ave. Sales Price $	1985 Ave. Sales Price $	1986 Ave. Sales Price $	% Change in Ave. Sales Price			
						1982/1983	1983/1984	1984/1985	1985/1986
Residential:									
Improved	47528	53081	52348	54433	54258	+ 11.7 * (23 Co. +) (19 Co. -)	- 1.4 * (21 Co. +) (22 Co. -)	+ 4.0 (28 Co. +) (16 Co. -)	- 0.3 (23 Co. +) (20 Co. -)
Unimproved	14102	11885	10999	14056	15633	- 15.7 (9 Co. +) (10 Co. -)	- 7.5 (11 Co. +) (9 Co. -)	+ 27.8 (16 Co. +) (9 Co. -)	+ 11.2 (14 Co. +) (14 Co. -)
**Rural Residential:									
Improved	58058	64181	61142	63265	63599	+ 10.5 (19 Co. +) (12 Co. -)	- 4.7 (16 Co. +) (14 Co. -)	+ 3.5 (20 Co. +) (14 Co. -)	+ 0.5 (N/A) (N/A)
Unimproved	14791	16378	15136	15891	16147	+ 10.7 (16 Co. +) (15 Co. -)	- 7.6 (12 Co. +) (21 Co. -)	+ 5.0 (22 Co. +) (13 Co. -)	+ 1.6 (N/A) (N/A)
Manufactured Housing:	13514	14784	13916	16780	16498	+ 9.4 (9 Co. +) (9 Co. -)	- 5.9 (11 Co. +) (9 Co. -)	+ 20.6 (17 Co. +) (4 Co. -)	- 1.7 (10 Co. +) (14 Co. -)

* Distorted by significant changes in one county.

** All categories combined.